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ANNUAL REPORT
OF THE
UTAH STATE TAX COMMISSION

Mark K. Buchi
Chairman

Gary C. Cornia
R. H. Hansen
Roger O. Tew
Commissioners

Clyde R. Nichols, Jr.
Executive Director

Leslee Katayama
Editor-Contributor

Douglas A. Macdonald
Economic and Statistical Unit

For the Fiscal Year
July 1, 1984 to June 30, 1985

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STATE OF UTAH
UTAH STATE TAX COMMISSION
Heber M. Wells Office Building
160 East Third South
Salt Lake City, Utah 84134
Telephone (801) 530-6077

Norman H. Bangerter
Governor

Mark K. Buchi, Chairman
Gary C. Cornia, Commissioner
R. H. Hansen, Commissioner
Roger O. Tew, Commissioner

Clyde R. Nichols, Jr., Executive Director

January 10, 1986

Dear Governor, Legislators and Interested Citizens:

We present herewith the Annual Report of the Utah State Tax Commission for fiscal year 1984-85. This report is made in compliance with Utah Code Ann. §59-5-46 (1953). Unlike most tax commissions or revenue departments in the nation, the Utah State Tax Commission has comprehensive responsibility either to collect or administer almost all of Utah's major revenue sources. For example, the State Tax Commission oversees the collection of sales, corporate and personal income, property and motor vehicle taxes. Therefore the data included in this report represent a wide-angle view of the Utah state tax system.

This report follows a similar format as that used last year. Our intent is to concentrate on the taxes we are charged to collect and our experience in meeting that responsibility. The report is, therefore, organized according to the individual taxes in effect in the State of Utah. One change, however, that has been made is the inclusion of information regarding legislative and rule changes for each major tax. Historical information relating to each tax has been included in an appendix at the back of the Tax by Tax Update section. We believe the information made available through this approach will be of interest and benefit to decision-makers and citizens of the State.

During the fiscal year covered by this report, the Commission put into place reorganization and redirection of the agency. These changes are described in the Organization Overview of this report.

We appreciate the opportunity to share this information with you. The Tax Commission and its staff look forward to serving the State of Utah and its citizens in the future.

Respectfully,

Mark K Buchi
Mark K. Buchi
Chairman

Gary C Cornia
Gary C. Cornia
Commissioner

R. H. Hansen
Commissioner

Roger O. Tew
Commissioner

Clyde R. Nichols, Jr.
Executive Director

MKB/lk

ORGANIZATIONAL OVERVIEW

ORGANIZATIONAL OVERVIEW

The Utah State Tax Commission is a constitutional body headed by four Commissioners who are appointed by the Governor with the consent of the Senate. The Commissioners' terms are set by statute at four years and one Commissioner's term expires each year. The Commission appoints an Executive Director in consultation with the Governor and with the Senate's consent. Salary ranges for the Commissioners and the Executive Director are set by the Legislature.

The Commission's primary responsibility is the administration and supervision of the State's tax laws. Through the Executive Director, the Commission administers a department of almost seven hundred employees organized in seven divisions. The Commissioners set policy and promulgate rules to guide the divisions in interpreting the laws they are charged to administer.

The Commission also functions as the State Board of Equalization to equalize real and personal property valuations. The Board may issue orders to correct valuations on property which has been improperly assessed. In addition, the Commissioners perform quasi-judicial functions in hearing formal and informal appeals, and requests for waiver of penalty and interest in matters involving taxes administered by its divisions. The Commission also hears appeals from decisions of county boards of equalization.

The 1983 session of the Utah Legislature enacted House Bill 315, which reorganized the Tax Commission, created the position of Executive Director and called for the development of a management plan to describe the organizational arrangement of Commission functions. The bill established professional qualifications for Commissioners and required a composite of professional skills and backgrounds among the Commissioners including accounting, auditing, property assessment, management, law, finance and basic knowledge of excise, income, sales and corporate taxation. In addition, each member must have knowledge of the theory and practice of ad valorem taxation and have had executive and administrative experience.

The position of Executive Director was filled during 1984 and the Commission has drafted a management plan which identifies the responsibilities of the Director and those of the Commissioners. The plan gives responsibility of day to day management to the Executive Director and Division Directors. The Commission concentrates on developing policy and promulgating rules which guide the divisions in interpreting the laws they are charged to administer. In addition, the management plan outlines the development of a comprehensive human resource management function and an integrated planning and budgeting process.

The Commission has established the Internal Audit Unit called for by House Bill 315 and has hired an additional internal auditor with specialized computer skills to permit the Commission not only to audit cash management, but also to evaluate systems and procedures.

The Tax Commission and members of the Appeals Unit have acted on over 2,400 appeals this year and expect to handle more next year. All appeals must be acted on by the Commissioners, however, under the provisions of House Bill 315, many of the hearings are conducted by designated law trained hearing officers. In addition, the Commissioners have reviewed and made decisions on approximately 5,000 requests for waiver of penalty and interest imposed on late or deficient tax returns.

The Commission has implemented the following significant organizational and procedural changes in the agency since 1983. Several divisions were consolidated and independent functions were grouped into divisions or eliminated. For example, the Commission, shortly after taking office, created the Division of Data Processing, grouping under single direction the functions of data entry, systems development, programming and computer operations. The new division is developing the data processing system effectively. Through centralized effort, software and hardware support has been developed to not only keep up with technological change, but also to respond to changes in executive and statutory requirements placed upon the Commission.

In addition, a major reorganization of property tax functions in 1983 combined the state assessed, personal property and local valuation activities into one division. The consolidation has brought about greater sharing of property tax information. By sharing support staff resources and integrating the information systems, the Property Tax Division is functioning more efficiently than the several divisions were before consolidation. The Property Tax Division remains responsible for training and supervising county assessors; conducting the bi-annual sales-assessment ratio study on which the Commission bases factoring orders to ensure uniform assessments within the State; providing uniform assessments of mines, utilities, motor and rail carriers; and issuing personal property valuation guidelines. Acquisition of several microcomputers has already greatly enhanced the appraisal of centrally assessed entities. As more sophisticated software is developed, higher quality appraisals are expected.

The Administrative Services Division was created to integrate the related functions of budgeting, purchasing, personnel, payroll, inventory and space control, contract management and other administrative support functions. The Division is functioning as planned, providing the necessary support to the other divisions.

The creation of the Operations Division was the result of the merger of Revenue Accounting, Collections and Central Services Divisions. The new division is also responsible for the account verification functions that were being carried out by individual auditors in the Audit Division and for establishing accounting controls for all financial transactions within the Tax Commission. The following efficiencies have resulted from this merger:

1) An increase in processing capacity due to consolidation of similar functions;

2) The depositing of tax revenues in a more timely manner resulting in a $300,000 increase in interest income;

3) Expeditious processing of tax refunds saving the State over $100,000 in potential interest payments;

4) An enhanced reporting system resulting in an increase in timely collections;

5) A reduction of correspondence backlog from over 10,000 items to approximately 2,000 items with an expected zero backlog by March 1, 1986;

6) The answering of all new correspondence within 30 days; and

7) The extension of front-end review to business returns with a significant reduction in accounts suspended for minor errors.

The Commission's order to consolidate the administrative support functions in the Motor Vehicle Business Administration (MVBA) and the Motor Vehicles Division has been partially implemented. While the MVBA Administrator reports directly to the Executive Director for the investigative, regulatory and law enforcement functions of MVBA, the Division of Motor Vehicles provides clerical, data processing, budget and accounting, purchasing and other administrative support for the professional members of the MVBA staff.

The Motor Vehicle Business Administration Division has instituted a participative management program and an informal quality circle. Products of these programs are:

1) Improved facility utilization;

2) Automation of tasks saving overtime costs;

3) A sharp increase in criminal accounts filed; and

4) A case load increase of 46% due to efforts of MVBA investigators.

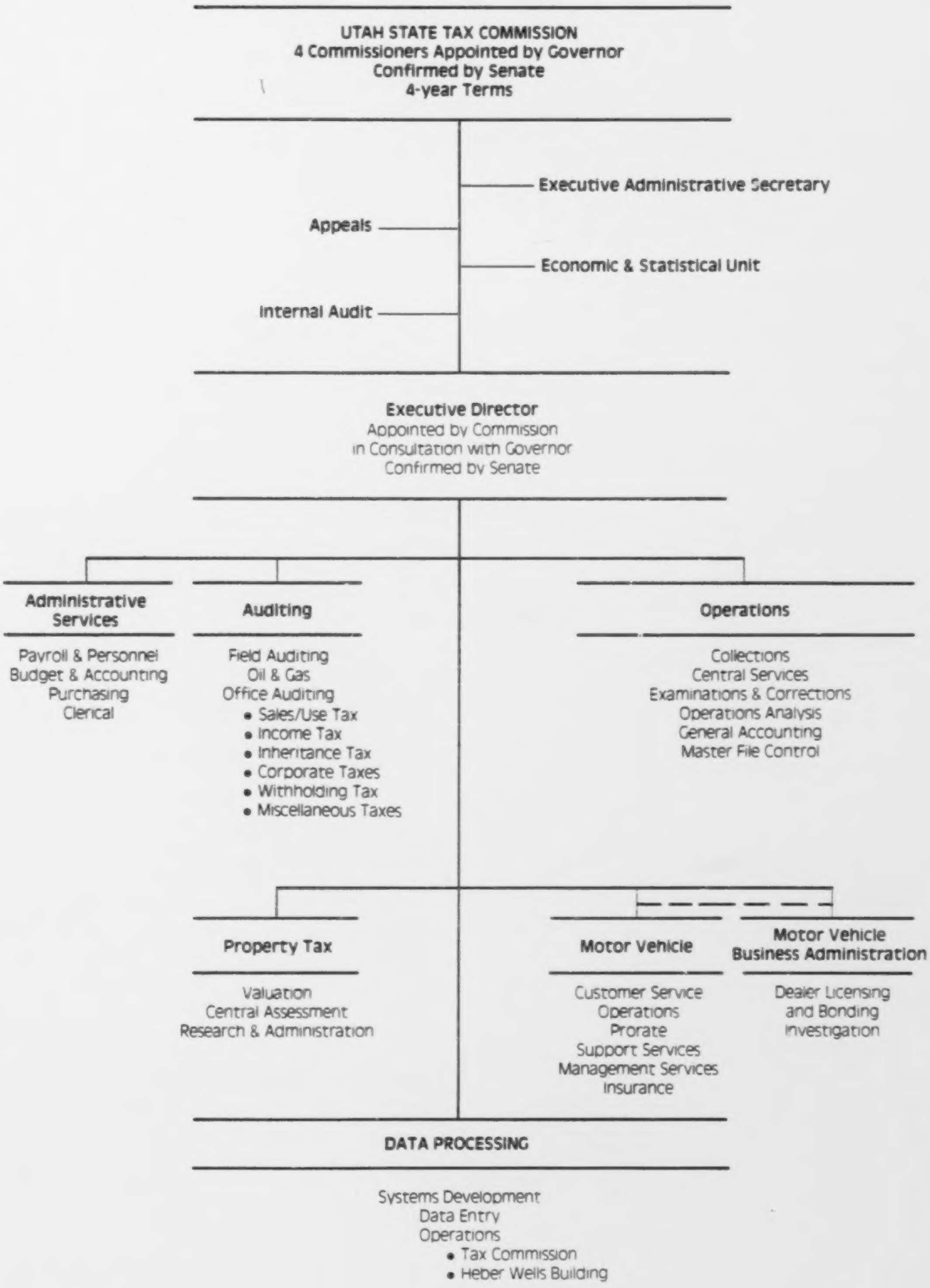
In response to increased legislative appropriations for staffing and out-of-state travel, the Auditing Division has significantly increased state revenues. Additional staffing and a higher concentration of audit man hours on large out-of-state firms caused a 24 percent increase in audit adjustments (93 percent of which are deficiency assessments). The Audit Division's reported $39.3 million in audit adjustments for fiscal year 1984-85 more than doubles the $15.6 million in adjustments recorded in fiscal year 1981-82 (see following table).

A major effort of the Commissioners has been to orient the work of the divisions into a team effort. Coordination between the Property Tax and Audit Divisions has enabled the Commission to take advantage of the auditors' skills to determine the income streams that are used in the valuation of mines, railroads and public utilities. Computer programs analyzing retail sales growth developed by the Economic and Statistical Unit have been modified to provide timely information to the Operations Division regarding large sales taxpayers who fail to file a return, and regarding payments by bankrupt taxpayers. Additionally, personal property auditors are being trained to check for compliance with all tax laws when conducting field audits. Likewise, auditors from the Auditing Division are adding personal property to the ad valorem tax rolls.

The Commission has made notable progress in the use of computer systems. Many personal computers have been installed with appropriate software. Plans are to further expand this capability. Several new software systems are in various stages of design, programming and/or implementation. A system to control the progress of appeals and their status is operational in addition to a Document Control and Tracking system. Some major systems will not be complete for about three years. When this is accomplished the Commission will experience a significant increase in operational efficiency and effectiveness.

During the past year the Commission and the Executive Director have personally visited with most county elected officials in their respective county seats. The fact that the Commission has taken the time to visit with county officials has elicited many positive comments from local governments and has resulted in closer working relationships and improved communications.

This year a successful motivation and tempo has been established. Following the Commission's lead, Tax Commission employees have a better knowledge of the procedures necessary to execute tasks in an efficient and professional manner, and they are also receiving recognition from management for exemplary performance. In the final analysis this attainment may be the greatest accomplishment of the Commission.


UTAH STATE TAX COMMISSION
4 Commissioners Appointed by Governor
Confirmed by Senate
4-year Terms
Executive Administrative Secretary
Appeals
Economic & Statistical Unit
Internal Audit
Executive Director
Appointed by Commission
in Consultation with Governor
Confirmed by Senate
Administrative Services
Payroll & Personnel
Budget & Accounting
Purchasing
Clerical
Auditing
Field Auditing
Oil & Gas
Office Auditing
• Sales/Use Tax
• Income Tax
• Inheritance Tax
• Corporate Taxes
• Withholding Tax
• Miscellaneous Taxes
Operations
Collections
Central Services
Examinations & Corrections
Operations Analysis
General Accounting
Master File Control
Property Tax
Valuation
Central Assessment
Research & Administration
Motor Vehicle
Customer Service
Operations
Prorate
Support Services
Management Services
Insurance
Motor Vehicle Business Administration
Dealer Licensing
and Bonding
Investigation
DATA PROCESSING
Systems Development
Data Entry
Operations
• Tax Commission
• Heber Wells Building

TAX COMMISSION PRODUCTIVITY STATISTICS

Net Collections vs. Cost of Administration

Fiscal Year	Net State and Local Collections by the Tax Commission	Tax Commission Expenditures[1]	Percentage Cost of Administration
1973	$ 360,034,728	$ 4,010,000	1.114
1974	370,083,100	4,587,000	1.239
1975	413,171,235	5,137,000	1.243
1976	505,778,839	6,328,000	1.251
1977	572,520,768	7,371,000	1.287
1978	655,843,556	8,326,000	1.270
1979	757,907,449	9,678,000	1.277
1980	847,947,488	10,306,000	1.215
1981	916,977,915	11,761,000	1.283
1982	1,030,726,263	12,911,000	1.253
1983	1,052,514,775	15,560,000	1.478
1984	1,315,000,497	17,371,000	1.321
1985	1,449,342,670	22,290,400	1.650

[1] Excluding Local Valuation and Personal Property divisions since they collect property taxes which are not included in the "Net State and Local Collections" column.

Population Per Tax Commission Employee

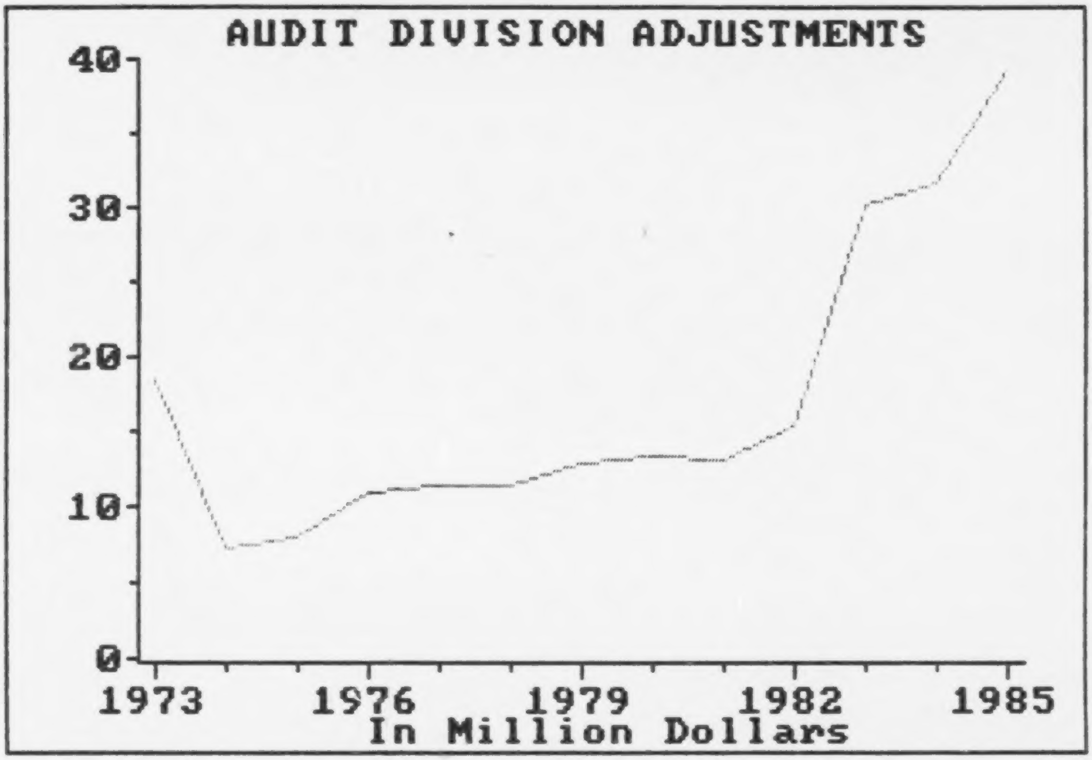
Fiscal Year	Tax Commission FTEs[1] Except Local Valuation and Personal Property	Utah Population	Population per FTE
1973	397	1,137,000	2,955
1974	418	1,167,000	2,792
1975	428	1,193,000	2,787
1976	459	1,223,000	2,664
1977	471	1,263,000	2,682
1978	492	1,308,000	2,659
1979	479	1,364,000	2,848
1980	495	1,416,000	2,861
1981	479	1,474,000	3,077
1982	483	1,520,000	3,147
1983	486	1,560,000	3,210
1984	494	1,587,000	3,214
1985	533	1,613,000	3,026

[1] FTEs (Full Time Equivalents) are the number of full-time positions for which people are employed by the state.

Population Per Audit Division FTEs

Fiscal Year	Audit Division FTEs[1]	Utah Population	Population per FTE[1]
1973	93	1,137,000	12,226
1974	95	1,167,000	12,284
1975	92	1,193,000	12,967
1976	96	1,223,000	12,740
1977	96	1,263,000	13,156
1978	94	1,308,000	13,915
1979	91	1,364,000	14,989
1980	91	1,416,000	15,560
1981	90	1,474,000	16,378
1982	89	1,520,000	17,079
1983	89	1,560,000	17,528
1984	98	1,587,500	16,199
1985	109	1,613,000	14,798

[1] FTE (Full Time Equivalents) are the number of full-time positions for which people are employed by the state.



COMPARATIVE REPORT OF AUDIT ADJUSTMENTS[a]
FISCAL YEARS 1980, 1982, 1983, 1984 AND 1985

TYPE OF TAX	1980	1982	1983	1984	1985
Beer	$ 12,232	$ 24,044	$ 14,291	$ 21,596	$ 14,254
Cigarette and Tobacco	6,705	2,224	0	480	0
Corporate Franchise	3,415,000	2,931,160	2,363,753	3,347,877	10,098,366
Individual Income	3,998,000	5,106,280	10,928,794	12,300,029	13,237,539
Inheritance	b	b	125,048	155,506	412,886
Insurance	26,603	28,329	86,211	114,985	107,237
Motor Fuel	64,928	362,400	498,900	608,598	775,107
Sales and Use Tax	5,159,385	6,914,400	15,128,361	11,189,868	10,817,328
Special Fuel	477,651	209,866	691,931	77,431	44,011
Transient Room	13,615	987	0	0	0
Self Insurers	c	c	51,780	1,334	0
Mine Occupation Tax	c	c	2,387	286,289	2,792,058
Conservation Tax	c	c	1,725	10,849	117,810
State Royalties	c	c	141,533	0	487,648
Federal Royalties (State Share)	c	c	177,183	3,469,248	367,584
Total Adjustments	$13,447,119	$15,579,670	$30,211,896	$31,674,091	$39,271,828

[a] Audit adjustments include refund audits (about 7 percent) and deficiency assessments (93 percent).

[b] Inheritance Tax deficiencies incorporated under Individual Income Tax.

[c] Not audited by Audit Division.

TAX COMMISSION EXPENDITURES

	83-84	84-85	Percentage Increase (Decrease)
ADMINISTRATIVE SERVICES			
Salaries and Benefits	$ 7,093,700	$ 9,010,600	27.0
Travel expense	209,200	235,800	12.7
D.P. costs (devl, maint, prod)	993,400	1,070,100	7.7
Other Current Expense	1,239,400	1,577,700	27.3
Capital Outlay	781,900	1,200,300	53.5
Total	$10,317,600	$13,094,400	26.9
State Funds	7,493,100	9,817,400	31.0
Department Collections	2,824,500	3,277,500	16.0
Total	$10,317,600	$13,094,400	26.9
FTEs	309.5	356.7	15.3
MOTOR VEHICLE ADMINISTRATION			
Salaries and Benefits	$ 3,188,800	$ 3,451,400	8.2
Travel Expenses	38,400	39,900	3.9
D.P. Costs (maint, prod, rent)	581,000	685,000	17.9
Other Current Expense	1,154,100	1,776,100	53.9
Capital Outlay	247,000	250,400	1.4
Total	$ 5,209,300	$ 6,202,800	19.1
State Funds	4,304,400	$ 4,837,700	12.4
Department Collections	338,400	486,700	43.8
Restricted Funds LPTF	556,500	878,400	57.8
Total	$ 5,209,300	$ 6,202,800	19.1
FTEs	185.4	186.4	0.5
PROPERTY ASSESSMENT			
Salaries and Benefits	$ 1,666,400	$ 1,734,000	4.0
Travel Expenses	124,100	116,900	(5.8)
D.P. Costs (maint, prod, rent)	292,500	510,900	74.7
Other Current Expense	364,400	433,200	18.9
Capital Outlay	142,900	198,100	38.6
Total	$ 2,590,300	$ 2,993,100	15.6
State Funds	2,288,800	2,819,400	23.2
Department Collections	301,500	173,700	(42.4)
Total	$ 2,590,300	$ 2,993,100	15.6
FTEs	61.3	61.3	0.0
GRAND TOTAL EXPENDITURES	$18,117,200	$22,290,400	23.0
GRAND TOTAL FTEs	556.2	604.4	8.6

OVERVIEW OF COLLECTION AND DISTRIBUTION OF REVENUE

Summaries of historical data are useful in estimating future revenues, analyzing impacts of past legislation, as well as being indicative of how the economy fared. Figure 1 in this section shows the distribution of state revenues among the major funds. Table 1 compares major sources of revenue collected by the Tax Commission for the past ten years. Figure 2 charts the percentage of revenues collected by major funds from each tax source. Individual income, sales and use, and motor fuel taxes dominate the four major funds. Table 2 separates gross from net collections, identifying refunds and adjustments. Refunds are a major factor in estimating the individual and corporate income (franchise) taxes. Finally, Table 3 lists Utah population by county in order to assist researchers in computing per capita tax collection data.

Figure 1

NET COLLECTIONS BY FUND

FISCAL YEAR 1984-1985

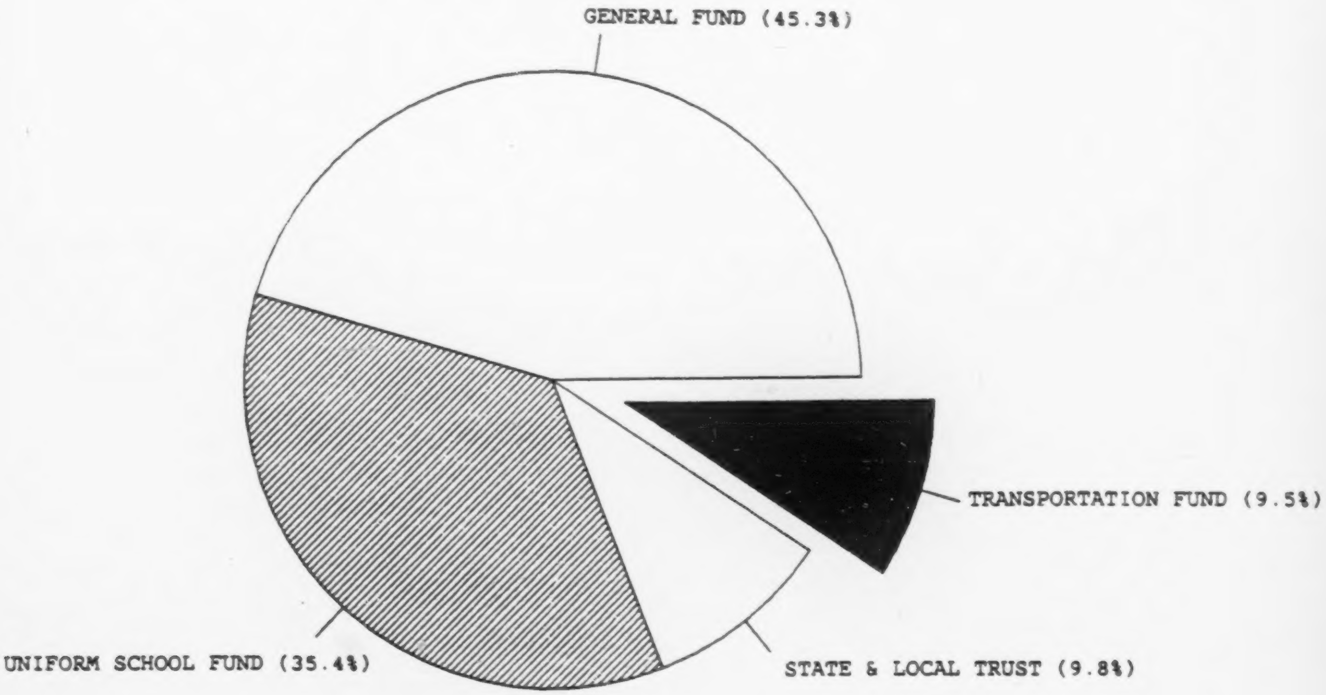


Table 1

TEN YEAR SUMMARY OF NET TAX COLLECTIONS
FISCAL YEARS 1976 THROUGH 1985

	1976	1977	1978	1979	1980
Individual Income Tax	$140,561,916	$ 158,268,002	$ 183,893,615	$ 225,955,596	$ 265,327,485
Corporation Franchise Tax	24,501,925	24,866,694	29,448,490	32,874,065	40,377,089
Cigarette and Tobacco Tax	7,504,408	7,712,867	8,003,201	8,242,742	10,271,242
Inheritance Tax	3,460,538	5,564,283	4,054,945	1,423,243	1,694,934
Insurance Tax	8,384,435	10,098,434	11,917,410	13,452,007	14,718,258
Mine Occupation Tax	11,258,648	8,489,036	8,446,277	8,423,221	9,821,081
Sales and Use Tax (State)	194,799,068	225,793,595	257,988,280	288,602,629	320,453,903
Motor Fuel Tax	43,514,958	45,694,373	48,808,152	61,371,556	60,451,305
Motor Vehicle Reg. Fund	8,915,065	9,254,984	9,831,087	10,335,951	10,356,159
Special Fuel Tax	6,240,646	6,865,182	7,391,145	9,851,605	10,469,670
Uniform Local Sales and Use Tax	33,333,154	42,148,484	49,177,918	55,949,450	62,736,929
Local Transit Authority Tax	7,707,244	19,560,527	11,170,144	12,807,371	14,324,414
All Other State and Local Taxes Collected (Net)	15,596,834	18,204,307	20,712,892	28,618,013	26,945,019
TOTALS	$505,778,839	$572,520,768	$655,843,556	$757,907,449	847,947,488

	1981	1982	1983	1984	1985
Individual Income Tax	$294,947,280	$ 331,139,396	$ 347,976,960	$ 390,912,919*	$ 435,509,993
Corporation Franchise Tax	40,667,112	40,894,065	33,762,545	53,226,125*	65,918,325
Cigarette and Tobacco Tax	11,293,370	11,164,965	13,291,644	12,863,795	13,183,929
Inheritance Tax	2,045,622	4,514,081	1,976,717	3,120,730	4,786,014
Insurance Taxes	15,777,757	21,493,820	18,012,496	19,989,973	22,262,350
Mine Occupation Tax	14,757,130	20,694,158	19,433,070	36,242,720	46,880,361
Sales and Use Tax (State)	347,382,326	385,260,241	388,770,883	526,158,395	555,414,779
Motor Fuel Tax	56,567,749	67,733,812	68,697,076	68,978,640	89,337,163
Motor Vehicle Reg. Fund	10,329,209	10,795,624	16,512,357	17,229,087	17,537,808
Special Fuel Tax	10,107,098	12,672,251	12,637,102	14,448,900	17,790,558
Local Sales and Use Tax [1]	67,002,776	75,053,672	75,552,049	104,750,161	107,977,933
Local Transit Authority Tax	15,088,745	16,306,933	16,873,281	21,366,312	21,701,966
All Other State and Local Taxes Collected (Net)	31,011,741	33,003,245	39,018,596	45,647,828	51,041,491
TOTALS	$916,977,915	$1,030,726,263	$1,052,514,776	$1,314,935,585	1,449,342,670

*revised

[1] The local sales and use tax for 1984 and 1985 is not uniform.

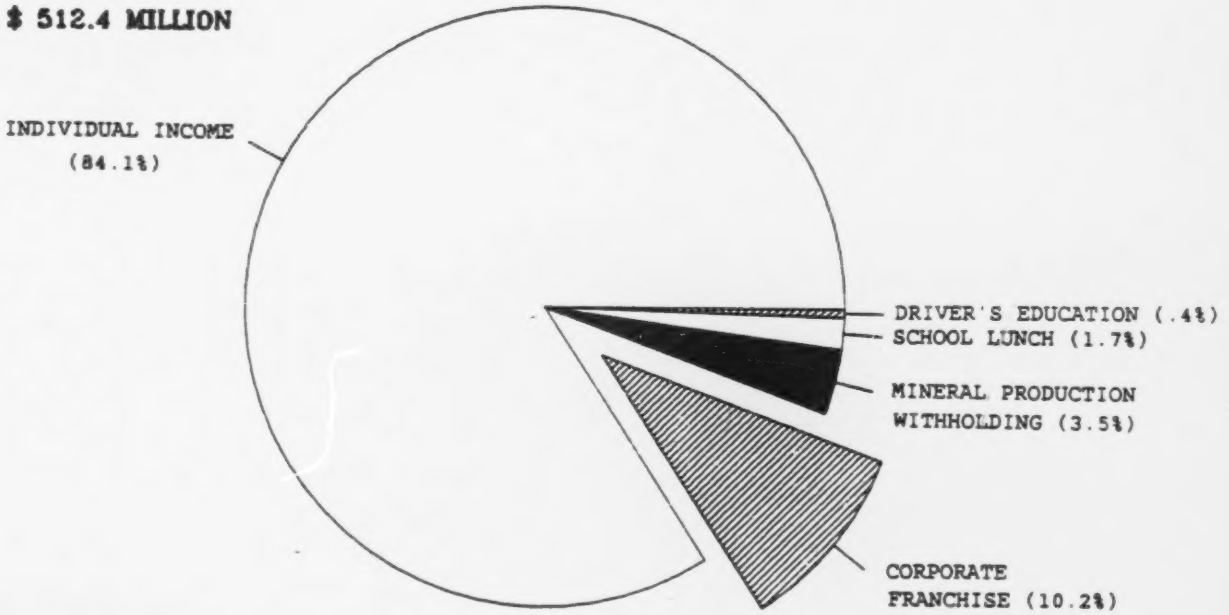
Figure 2

NET COLLECTIONS BY TAX COMMISSION

BY MAJOR FUND & SOURCE FISCAL YEAR 1984-1985

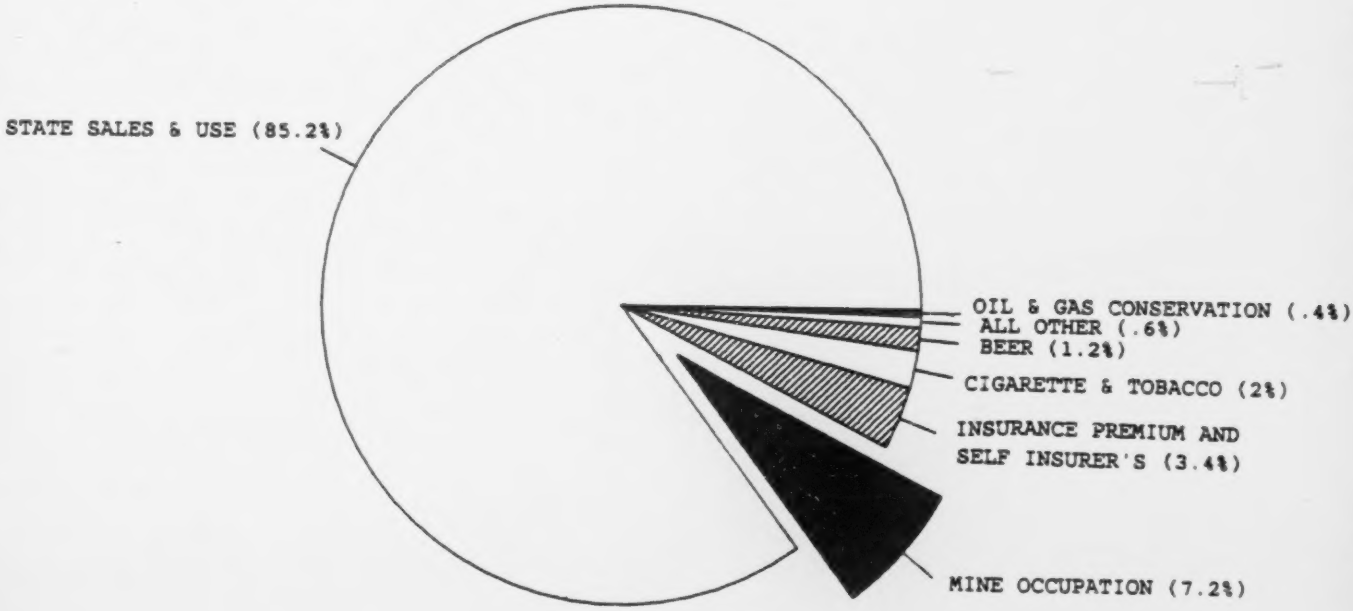
UNIFORM SCHOOL FUND

$ 512.4 MILLION



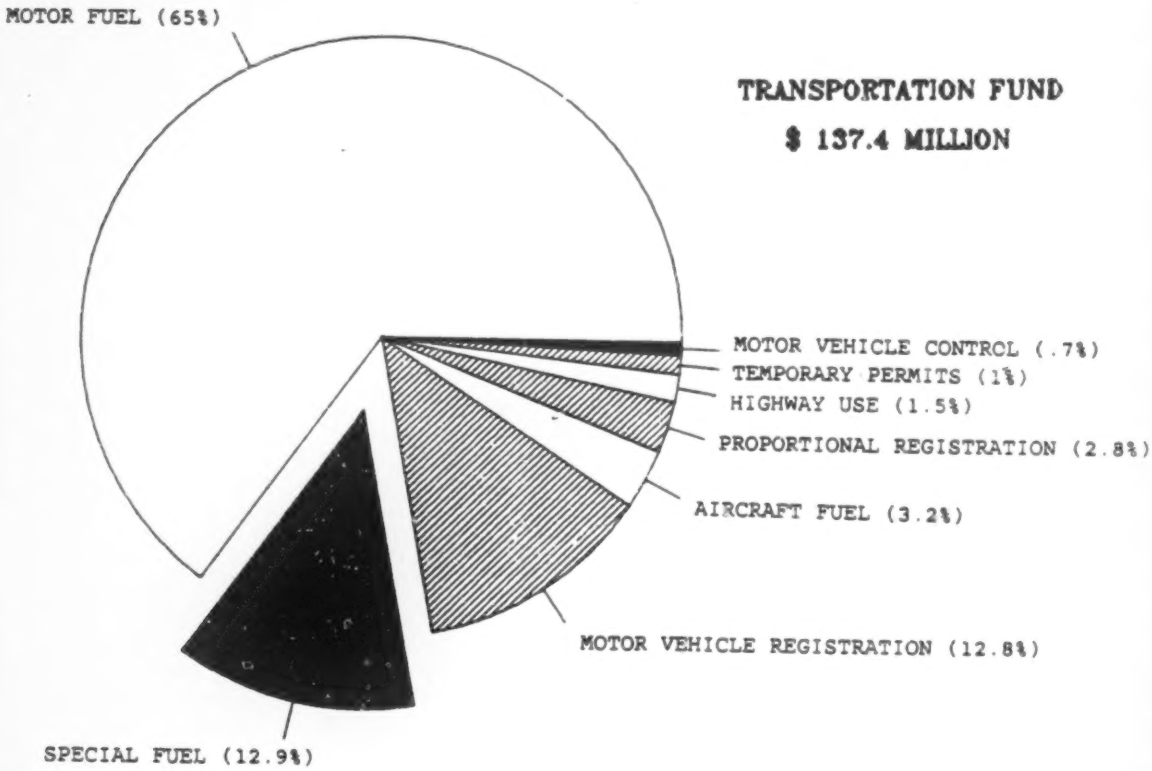
GENERAL FUND

$ 656.9 MILLION

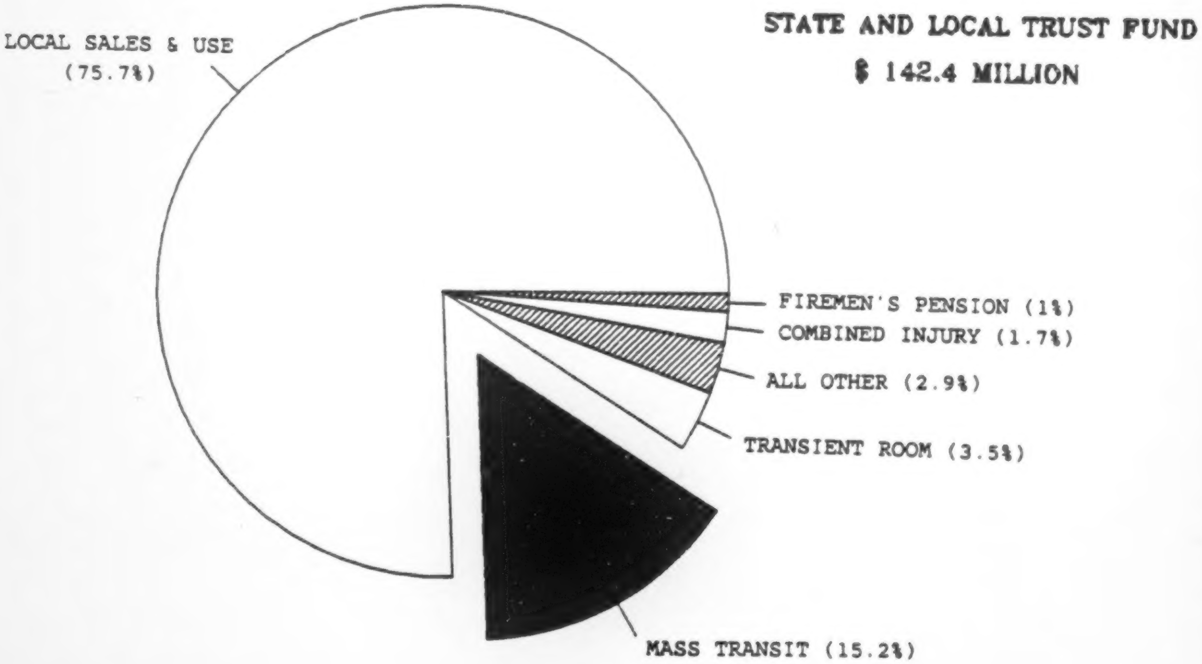


NET COLLECTIONS BY TAX COMMISSION

BY MAJOR FUND & SOURCE FISCAL YEAR 1984-1985


TRANSPORTATION FUND

$ 137.4 MILLION


STATE AND LOCAL TRUST FUND

$ 142.4 MILLION

Table 2

TAX COLLECTIONS AND FUND DISTRIBUTION
FISCAL YEARS 1983-84 AND 1984-85

SOURCE AND DISTRIBUTION	1984	1984	1984	1985	1985	1985		
	Gross Collections	Refunds and Adjustments	Net Available for Distribution	Gross Collections	Refunds and Adjustments	Net Available for Distribution	Absolute Increase or (Decrease)	Percentage Increase or (Decrease)
UNIFORM SCHOOL FUND:								
Individual Income Tax	$460,281,364	$71,989,359	$388,292,005	$509,792,423	$ 78,674,732	$431,117,691	$42,825,686	11.0 %
Corporation Franchise Tax	54,047,701	9,013,015	45,034,686	69,925,786	17,735,215	52,190,571	7,155,885	15.9
School Lunch Tax	8,610,669	0	8,610,669	8,671,694	0	8,671,694	61,025	.7
Driver's Education Tax	2,248,462	376	2,248,086	2,275,214	388	2,274,826	26,740	1.2
Mineral Production Withholding Tax	10,812,353	0	10,812,353[1]	18,120,056	0	18,120,056[1]	7,307,703	67.6
TOTAL	$536,000,549	$81,002,750	$454,997,799	$608,785,173	$ 96,410,335	$512,374,838	$57,377,039	12.6
GENERAL FUND:								
Sales and Use Tax--State	$529,142,146	$2,983,751	$526,158,395	$559,461,070	$4,046,291	$555,414,779	$29,256,384	5.6
Beer Taxes	7,135,657	1,230	7,134,426	8,137,908	8,008	8,129,900	995,474	14.0
Cigarette and Tobacco Tax	13,091,976	228,180	12,863,795	13,456,053	272,124	13,183,929	320,134	2.5
Inheritance Tax	3,191,581	70,851	3,120,730	4,866,305	80,291	4,786,014	1,665,284	53.4
Insurance Premium and Self-Insurer's Tax	20,072,451*	82,478*	19,989,973	22,443,882	181,532	22,262,350	2,272,377	11.4
Mine Occupation Tax	36,244,629	1,909	36,242,720	47,208,160	327,799	46,880,361	10,637,641	29.4
M.V.B.A. Fee	616,748	115	616,633	690,282	205	690,077	73,444	11.9
Boat Registrations	247,631	15	247,616	261,189	111	261,078	13,462	5.4
Prepaid Sales and Use Tax Construction Account	156,751	0	156,751	2,652,000	0	2,652,000	2,495,249	
Oil and Gas Conservation Tax	2,198,029	24,938	2,173,090	2,503,563	30,297	2,473,266	300,176	13.8
Snowmobile and OHV Registrations	183,845	110	183,735	203,474	50	203,424	19,689	10.7
Parks Admission and Use Fees	3,850	0	3,850	105	0	105	(3,745)	(97.3)
TOTAL	$612,285,294	$3,393,577	$608,891,714	$661,883,991	$ 4,946,708	$656,937,283	$ 48,045,569	7.9
TRANSPORTATION FUND:								
Motor Fuel Tax	$ 69,138,965	$160,325	$ 68,978,640	$ 89,429,363	$ 92,200	$ 89,337,163	$20,358,523	29.5
Motor Vehicle Registration Fund	17,237,498	8,411	17,229,087	17,549,359	11,551	17,537,808	308,721	1.8
Special Fuel Tax	14,457,765	8,865	14,448,900	17,819,237	28,679	17,790,559	3,341,659	23.1
Temporary Permit Fee	1,664,875	790	1,664,085	1,407,775	720	1,407,055	(257,030)	(15.4)
Motor Vehicle Control Fee	977,948	40	977,908	1,007,386	72	1,007,314	29,406	3.0
Proportional Registration Fee	3,551,697	3,666	3,548,031	3,863,739	12,651	3,851,087	303,056	8.6
Highway Use Tax	2,055,234	0	2,055,234	2,026,029	0	2,026,029	(29,205)	(1.4)
Aircraft Fuel Tax	3,757,461	3,147	3,754,314	4,441,064	0	4,441,064	686,750	18.3
TOTAL	$112,841,443	$185,244	$112,656,199	$137,543,952	$ 145,873	$137,398,079	$24,741,882	22.0

*Revised

[1] 75.76 percent of this tax is distributed to corporate franchise taxes and 24.24 percent is distributed to individual income taxes.

TAX COLLECTIONS AND FUND DISTRIBUTION
FISCAL YEARS 1983-84 AND 1984-85

SOURCE AND DISTRIBUTION	1984 Gross Collections	1984 Refunds and Adjustments	1984 Net Available for Distribution	1985 Gross Collections	1985 Refunds and Adjustments	1985 Net Available for Distribution	Absolute Increase or (Decrease)	Percentage Increase or (Decrease)
STATE AND LOCAL TRUST FUND								
LOCAL TAX COLLECTIONS:								
Local Sales and Use Tax	14,749,013	$ 564,692	$104,184,321	$108,736,550	$ 758,617	$107,977,933	$ 3,793,612	3.6
Transient Room Tax	4,193,501	0	4,193,501	4,929,611	3,681	4,925,930	732,429	17.5
Transit Authority Tax	22,021,855	46,518	21,975,337	21,817,559	115,593	21,701,966	(273,371)	(1.2)
Resort Community Tax	602,196	0	602,196	867,281	376	866,905	264,709	44.0
SUBTOTAL	$131,566,565	$ 593,210	$130,955,355	$136,351,001	$ 878,267	$135,472,734	$34,897,402	3.4
TRUST AND AGENCY FUND:								
Car and Bus Tax	$ 1,196,214	$ 8,498	$ 1,187,716	$ 1,175,935	$ 2,720	$ 1,173,215	$ 14,501	(1.2)
Firemen's Pension Fund	1,236,100	0	1,236,100	1,431,593	0	1,431,593	195,493	15.8
Cash Bonds (Sales, Special Fuel Withholding, Ad Valorem, Motor Fuel, Withholding Cash)	58,437	58,352	85	239,149	220,518	18,631	18,547	
Tax Commission Suspense	5,452,457	5,092,771	359,686	6,293,366	6,176,467	116,899	(242,788)	(67.5)
Combined Injury and Benefit Fund	3,025,003	0	3,025,003	2,477,847	0	2,477,847	(547,156)	(18.1)
Boat Fuel Tax	764,744	0	764,744	753,116	0	753,116	(11,628)	(1.5)
Ad Valorem Tax Withholding	0	300	(300)	180,982	0	180,982	181,282	
SUBTOTAL	$11,732,955	$5,159,921	$ 6,573,035	$ 12,551,988	$6,399,705	$ 6,152,283	$ (420,752)	(6.4)
DEDICATED CREDITS:								
Reflectorized Plate Fee	$696,806	$ 11	$696,795	$ 760,824	71	760,753	$ 63,958	9.2
Driving Under the Influence Impoundment Fee	229,675	75	229,600	246,825	125	246,700	$ 17,100	7.5
SUBTOTAL	$926,481	$ 86	$926,395	$ 1,007,649	196	1,007,453	$ 81,058	8.7
TOTAL	$144,226,001	$5,753,217	$138,454,785	$149,910,638	$7,278,168	$142,632,470	$34,557,708	.2
GRAND TOTAL, ALL FUNDS	$1,405,353,287	$90,334,788	$1,315,000,497	$1,558,123,754	$108,781,084	$1,449,342,670	$164,722,198	10.2

Table 3

POPULATION BY COUNTY

	Census 1970	Census 1980	1982 Est.	July 1, 1983 Est.	July 1, 1984 Est.
Beaver	3,800	4,378	4,750	4,950	5,100
Box Elder	28,129	33,222	34,900	35,100	35,500
Cache	42,331	57,176	62,200	64,100	65,000
Carbon	15,647	22,179	24,600	24,300	23,400
Daggett	666	769	850	750	750
Davis	99,028	146,540	157,800	161,000	165,000
Duchesne	7,299	12,565	13,600	14,300	14,600
Emery	5,137	11,451	12,900	13,000	12,400
Garfield	3,157	3,673	3,850	3,900	3,950
Grand	6,688	8,241	8,100	7,900	7,600
Iron	12,177	17,349	18,300	18,700	19,000
Juab	4,574	5,530	5,800	5,850	6,050
Kane	2,421	4,024	4,200	4,350	4,500
Millard	6,988	8,970	10,400	11,300	13,500
Morgan	3,983	4,917	5,200	5,250	5,300
Piute	1,164	1,329	1,400	1,450	1,500
Rich	1,615	2,100	2,400	2,300	2,150
Salt Lake	458,607	619,066	655,000	664,000	675,000
San Juan	9,606	12,253	12,700	12,900	12,600
Sanpete	10,976	14,620	16,400	16,700	16,800
Sevier	10,103	14,727	15,600	15,700	15,900
Summit	5,879	10,198	11,400	11,700	12,000
Tooele	21,545	26,033	26,800	27,200	28,100
Uintah	12,684	20,506	24,000	25,100	24,200
Utah	137,776	218,106	235,500	240,000	245,000
Wasatch	5,863	8,523	8,700	9,050	9,200
Washington	13,669	26,065	29,600	30,500	32,300
Wayne	1,483	1,911	2,050	2,150	2,100
Weber	126,278	144,616	151,000	153,500	154,500
TOTAL	1,059,273	1,461,037	1,560,000	1,587,000	1,613,000

Source: Utah Population Estimates Committee.

ANNUAL REPORT OF THE ECONOMIC AND STATISTICAL UNIT

The Economic and Statistical Unit of the Tax Commission compiles and publishes statistical reports reflecting the history of tax revenues in Utah and also projects future tax revenues based on models and simulations. These reports are prepared and published under the general powers and duties granted to the Tax Commission by the Legislature to provide information that will assist efforts to equalize the burden of taxation in the State.[1]

Several major research reports were published in 1985. The first of these reports, The Mineral Production Withholding Tax, studies the impact of mineral production withholding on increasing state tax revenues. The second publication, entitled The Impact of the President's Tax Proposal in Utah, analyzes the effect of President Reagan's Proposed Tax Changes on individual federal and state income tax liabilities in Utah. Another report, 1985 Forecast Utah Retail Sales, Services & Business Equipment Purchases, utilized a recently constructed econometric model to forecast taxable retail sales, services and business purchases. The fourth study, The Incidence of Property Taxation in Utah: 1969 to 1984, examines who pays the burden of property taxation in Utah for the period 1969 to 1984. Data on market value and tax shares, as well as effective tax rates are presented by classes of property in the locally-assessed and centrally-assessed divisions (refer to the property tax section of this report for further information). A fifth report entitled, Utah Statistics of Income Return Year 1982 was also completed this year. This report compiles data from IRS records of taxpayers with Utah addresses who filed 1982 federal returns (refer to the individual income tax section of this report). The last report, Hotel Sales, Room Rents and Transient Room Taxes in Utah, 1978-1985, gives data on the hotel industry for the period indicated (refer to the transient room tax section of this report).

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[1] Subsection 59-5-46(21), Utah Code Annotated

THE MINERAL PRODUCTION WITHHOLDING TAX

The mineral production withholding tax was enacted by the Utah State Legislature in 1982 under House Bill 92. This law requires that mineral producers withhold four percent of every payment made to individuals from mineral production royalty proceeds, with certain stated exceptions (UCA 59-29-1 et seq.). The tax is to be applied as a credit against either the personal income tax or the corporate income tax.

The purpose of the withholding tax was to assist in enforcement efforts and to increase state tax revenues. Prior to the enactment of this legislation there was a great deal of tax avoidance on the part of non-resident individuals receiving royalty proceeds from the production of minerals in Utah. Apparently, many of these individuals failed to file Utah state income tax returns.

At the time the legislation was passed it was anticipated that state income tax revenues could be increased by 3.5 to 4 million dollars annually. The mineral production withholding tax has grown more rapidly than had been expected. In calendar year 1982 withholdings from mineral production were $2,507,099.85 from 42,393 royalty recipients. In calendar year 1983 withholding had grown to $9,427,130.73 and 52,520 royalty recipients were identified[2]. Much of this increase represents increased collections as a result of these stronger enforcement measures.

Exemptions to the mineral production withholding tax are granted in a variety of instances. Among those who are exempted from withholding taxes on royalties are registered charitable organizations, Indian tribes and the U.S. government. Since such persons or organizations are not required to pay income taxes, they are therefore not subject to measures designed to increase compliance with income tax statutes. Owner-operators or firms which file a consolidated corporation franchise tax return with owner-operators may receive exemptions. This may account for the fact that: 1) several important mineral types are absent from breakdowns of withholding tax receipts and 2) the amount of mineral production subject to the withholding tax is small relative to total mineral production.

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[2] In fiscal year 1984-85 over $18,120,056 dollars were collected from this source. Since many taxpayers credited these withholdings against their corporate and individual income tax, the net gain to the state was probably only half that amount.

Estimates of the share of mineral production subject to the withholding tax were derived from figures of net operating revenues. According to these estimates only about 12 percent of Utah oil and gas production was subject to withholding in 1983. Less than 7 percent of production from non-metalliferous mines was subject to withholding and an even smaller percentage of production from metalliferous mines was subject to withholding. In 1983 withholding on all mineral production in Utah was only $9,427,131. At a 4 percent withholding tax rate this represents a withholding tax base of $235,678,278 or only 9 percent of net operating revenues from all mineral production in 1983.

THE IMPACT OF THE PRESIDENT'S TAX PROPOSAL IN UTAH

President Reagan's focus on the need for change in the current federal income tax system underscores a significant problem faced by Utah lawmakers and tax administrators. There have been no significant changes made in the Utah individual income tax system since 1973 when it was first linked to the federal system. The current tax bracket structure, which consists of six tax brackets ranging from $1,500 to $7,500 and over in $1,500 increments, has remained unchanged. With wages and prices more than doubling since that time over two-thirds of Utah taxpayers fall into the highest tax bracket, with marginal rates of 7 3/4 percent. In addition, Utah's personal exemption amount has not changed and remains at $750. Such a situation has resulted in horizontal inequity over time (those with equal capacity to pay, paying differing amounts in tax) if one compares similarly situated taxpayers in 1973 with those in 1985.

An Individual Income Tax Simulation Model (ISIM) was constructed from 10,936 randomly stratified returns which were benchmarked and simulated to 1986 income levels. The ISIM impacts assume no action is taken by the state legislature.

ISIM estimates that federal individual income tax revenue will drop from $1.648 to $1.532 billion under the President's proposal in 1986-1987. Federal individual income tax liabilities for Utahns would drop by $115.5 million for 1986 returns. In contrast, the model estimates that, if the Reagan plan passes, revenue from Utah State individual income taxes will rise by over 22 percent to $632 million from $517 million under current law. In other words, state individual income taxes would rise by $115.0 million. Utah income taxes would rise since: 1) federal taxes, which are deductible will be reduced by 7 percent decreasing federal tax deductions by $115 million and 2) itemized deductions will fall, raising adjusted gross income by $1.456 billion as itemized deductions would be repealed or modified . All other things being equal, tax revenue from Utah state individual income taxes will increase significantly if the Reagan plan is enacted.

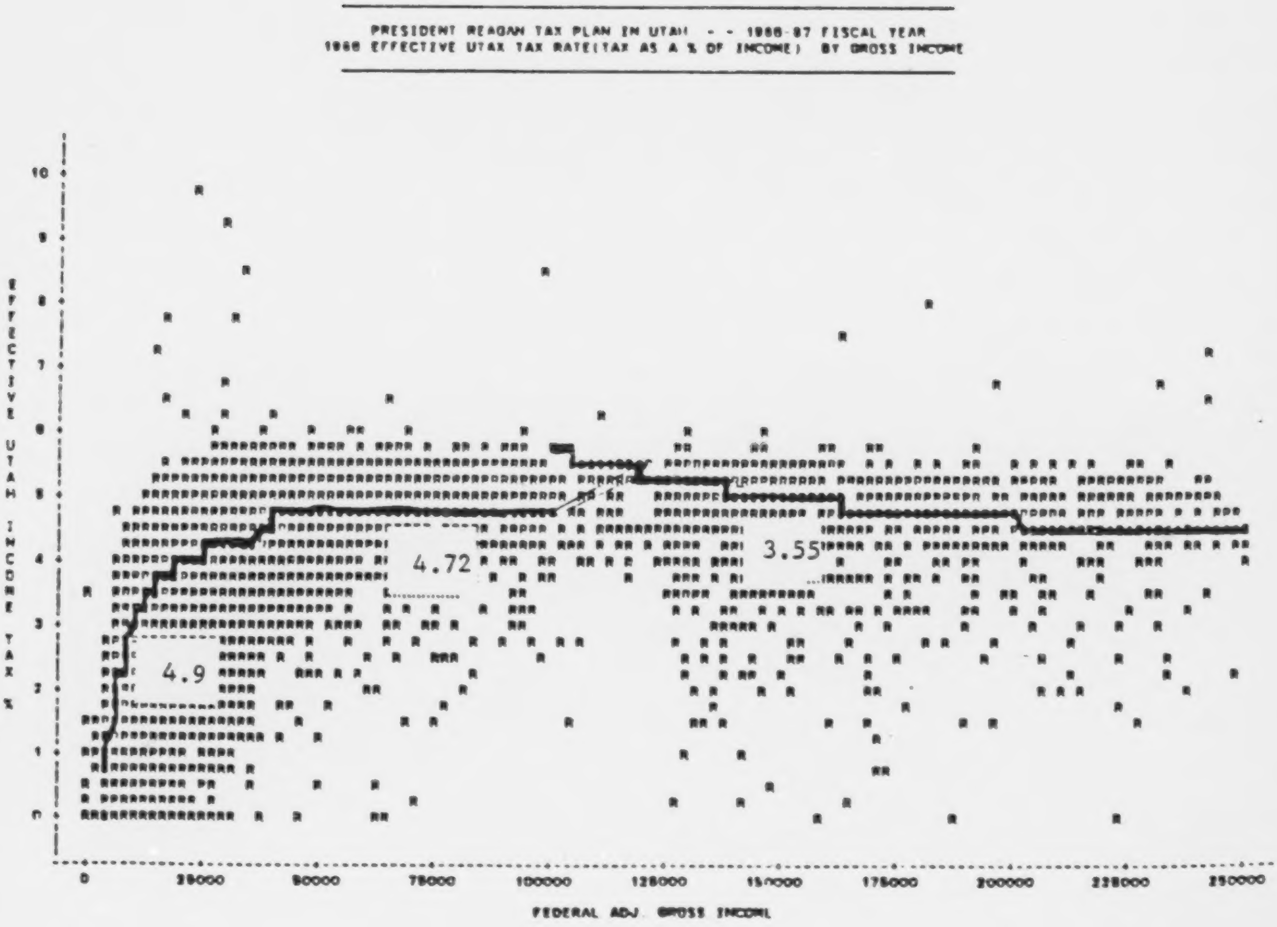
The President's plan will not affect all taxpayers equally, however. While single Utah taxpayers will face lower tax liabilities, paying $24 million less in federal and state income taxes, married couples will face increased tax liabilities of $24.5 million.

As a whole, the Reagan plan is favorable to Utah. The deduction for charitable contributions is retained in its current form for those who itemize. To Utahns this is of no small significance since the average deduction for charitable contributions in Utah was $1,882 in 1982 compared to a national average of $1,000. Utahns, who tend to have a larger average family size, would also benefit from the proposed increase in the personal exemption (from $1,080 to $2,000). Utahns' average number of exemptions per return was 2.85 in 1982 compared to the U.S. average of 2.30.

Federal and state tax rates under both current law and Reagan's proposal were plotted up to $250,000 in adjusted gross income 1986 returns. A segmented regression analysis was performed to approximate the curve at three income levels: 1) $0 to $40,000, 2) $40,000 to $100,000 and 3) $100,000 and over. Three main conclusions can be drawn regarding the impact of President Reagan's proposal on federal and state tax rates:

1) The proposal, by narrowing the availability of deductions and reducing the number of tax brackets, significantly lowers the variation in tax rates, particularly among those with incomes greater than $100,000.
2) Although federal effective tax rates are lowered for all three income segments, the majority of the reduction in rates will be felt by those with incomes over $40,000. For those with incomes between $100,000 and $250,000 the tax rate drops from 27.38 to between 18.3 and 20.9 percent.
3) Overall, Utah state income taxes as a percentage of income will increase under the Reagan plan. Taxpayers with less than $40,000 income will see their state income tax rise from 4.01 percent to 4.90 percent of income. Taxpayers who earn annual incomes of $40,000 to $100,000 will have their effective tax rates increase from 3.85 to 4.72 percent. As a result of the reduction in the availability of itemized deductions, taxpayers with incomes over $100,000 will see their tax rates rise from 2.39 percent to 3.55 percent.

Figure 3



PRESIDENT REAGAN TAX PLAN IN UTAH - - 1986-87 FISCAL YEAR
1988 EFFECTIVE UTAH TAX RATE(TAX AS A % OF INCOME) BY GROSS INCOME

1985 FORECAST UTAH RETAIL SALES, SERVICES AND BUSINESS EQUIPMENT PURCHASES

In 1985 the Economic and Statistical Unit, using an econometric model it developed in 1984, forecast quarterly retail sales, services and business equipment purchases in several key sectors of the Utah economy. The model's performance in 1984 has proven to be fairly accurate. Its predicted growth for 1984 total taxable sales at 12 percent was only 2.7 percent less than actual total taxable sales of 14.7 percent. The model has, however, been respecified to improve the predictive power of the model in certain sectors. The 1985 model includes the use of seasonal adjustment factors, the use of the Utah "misery index" (the summations of the Utah unemployment rate and the U.S. inflation rate) as an important variable in retail durable goods sectors and information on the projected expenditure pattern of the Intermountain Power Project.

The 1985 forecast has also been adjusted to take into account the effects of the recent closure of the Kennecott Copper Mine and the passage of House Bill 103, which exempts purchases of manufacturing equipment for new or expanding operations from the sales and use tax after July 1, 1985. The Kennecott closure, by reducing overall wages and salaries in the state, affects most sectors in the sales tax model. Similarly, the reduction in supplies to the plant affects Utah's mining and wholesale trade sectors. The impact of House Bill 103, on the other hand, will be to reduce the taxable sales base in the manufacturing and construction sector.

Given the above adjustments, the model predicts an increase in total taxable retail sales, services and business equipment purchases of 3.4 percent for 1985. This is in contrast to the 1984 growth rate of 14.7 percent. With inflation remaining at 3.2 percent, the forecast real growth in total total taxable retail sales, services and business equipment purchases is small.

The forecast for individual sectors of the economy varies somewhat however. Business equipment and utility sales are expected to decline by 4 percent as a result of the Kennecott shutdown, the reduction in purchases by the Intermountain Power Project and the passage of House Bill 103. Retail sales are expected to grow by 5.7 percent in 1984. Sales of motor vehicles are expected to grow almost 10 percent and sales by eating and drinking establishments should rise 14 percent.

The retail sales sector is predicted to expand by only 5.7 percent compared to 12.5 percent growth in 1984. This predicted slowdown in consumer sales is attributable to increases in the Utah misery index along with a leveling off of wage and employment growth. Utah's service sector, on the other hand should grow 15.3 percent in 1985.

Figure 4

MODEL FORECAST OF 1985
UTAH RETAIL SALES & SERVICES
(IN MILLION DOLLARS)

(SIC)	RETAIL SECTOR	1984 Actual	1985 Forecast
1. TOTAL RETAIL SALES		$6398.7	$6762.9
	% Change From Previous Year	12.5	5.7
(53,56)	General Merchandise & Apparel	1171.7	1273.8
	% Change From Previous Year	5.9	8.7
(54)	Food Stores	1524.9	1611.2
	% Change From Previous Year	8.0	5.7
(55)	Motor Vehicle Dealer & Service Stations	1318.8	1442.3
	% Change From Previous Year	19.8	9.4
(52,57)	Building & Garden & Furniture Stores	949.2	874.3
	% Change From Previous Year	15.8	-7.9
(58)	Eating & Drinking	593.3	676.6
	% Change From Previous Year	13.1	14.0
(59)	Miscellaneous	840.8	884.7
	% Change From Previous Year	15.9	5.2
2. TOTAL SERVICES		1336.7	1541.5
(70-89)	% Change From Previous Year	22.5	15.3
(SIC)	**BUSINESS PURCHASES & OTHER SALES SECTOR**		
3. TOTAL BUSINESS EQUIPMENT PURCHASES		4254.3	4082.9
	% Change From Previous Year	16.6	-4.0
(10-14)	Mining	195.5	151.5
	% Change From Previous Year	-5.7	-22.5
(15-39)	Manufacturing & Construction	1279.8	1229.4
	% Change From Previous Year	16.9	-3.9
(40-49, 91-97)	Transportation, Communication & Public Utilities, & Pub Admin	1321.3	1338.6
	% Change From Previous Year	27.4	1.3
(50-51)	Wholesale Trade (final sales)	1457.7	1363.4
	% Change From Previous Year	11.5	-6.5
4. OTHER SALES (outside the model)		304.2	326.0
5. GRAND TOTAL RETAIL SALES, SERVICES & BUSINESS EQUIPMENT PURCHASES		12,293.9	12,713.3
	% Change From Previous Year	14.7	3.4

Not enough information on 1985 actual performance is available to evaluate the success of the 1985 model for all four quarters. We do, however, have information for the first two quarters of 1985. During the first quarter, total retail sales, services and business equipment purchases grew by only 4.8 percent, somewhat less than the 8.1 percent growth anticipated by us. Declining consumer confidence, high levels of consumer debt and delays in IRS tax refund checks hurt the retail sales sector during the first quarter. Actual first quarter retail sales growth of 5.7 percent fell short of our forecast of 11.2 percent. Likewise, service sector growth of 13 percent was less than the predicted 18.0 percent. Our forecast of modest 1.9 percent growth for business equipment purchases was fairly close to actual purchases of 1.4 percent.

The model's forecast for the second quarter of 1985 proved to be fairly accurate with actual retail sales, services and business equipment purchases declining by 0.6 percent, 1.6 percent less than the predicted growth of 1 percent. With the closure of Kennecott and the decline in purchases by the Intermountain Power Project, business equipment purchases were expected to decrease by 7.8 percent. Actual purchases decreased by 8.6 percent. The service sector failed to perform as anticipated. This sector showed no growth during the second quarter of 1985. We had anticipated a 15 percent growth rate during this period.

TAX BY TAX DESCRIPTION

FORM TC-71 7/83

12 02 72

MAIL TO:
STATE TAX COMMISSION
OF UTAH
HEBER M. WELLS BUILDING
160 EAST 300 SOUTH
SALT LAKE CITY, UTAH 84134

STATE OF UTAH
SALES AND USE TAX RETURN
FOR STATE AND LOCAL SALES AND USE TAXES
SINGLE PLACE OF BUSINESS ONLY

TAX PERIOD

DUE ON OR BEFORE

NAME AND ADDRESS (CORRECT ANY ERRORS)

ACCOUNT NUMBER

STATE SALES AND USE TAXES

USE THIS NUMBER
FOR ALL REFERENCES

FOR AUDITOR'S USE
COMPUTATIONS CHECKED ____
E.O. ________ NO. ________

IF BUSINESS WAS DISCONTINUED, A NEW BUSINESS STARTED, OWNERSHIP OR BUSINESS LOCATION CHANGED, ATTACH STATEMENT OF EXPLANATION.

READ INSTRUCTIONS ON BACK OF DUPLICATE	I. SALES TAX GOODS DELIVERED AND SERVICES PERFORMED FROM PLACE OF BUSINESS IN UTAH		II. USE TAX GOODS DELIVERED DIRECT FROM OUTSIDE UTAH		III. TOTAL	
1. TOTAL SALES (Including Power and Fuel Sales)	$					
2. DEDUCT EXEMPT SALES (See Instructions for Line 2)	$					
3. TAXABLE SALES (Line 1 Less Line 2)	$					
4. ADD: Goods Purchased Tax-Free and Used By You	$		$			
5. TOTAL TAXABLE AMOUNTS	$		$			
6. ADJUSTMENTS (Attach Schedule of Explanation)	$		$			
7. NET TAXABLE AMOUNTS	$		$			
8. TOTAL TAX RATE APPLICABLE TO LINE 7						
9. TOTAL STATE AND LOCAL TAXES (Line 7 Multiplied By Rate on Line 8)	$		$		$	
10. TAX CREDIT ON POWER, GAS AND FUELS SOLD FOR RESIDENTIAL USE (See Instructions for Line 10) SALES AMOUNT $ ______________ AT 3%					$	
11. NET TAX DUE (Line 9 Less Line 10)					$	

PENALTY AND APPLICABLE INTEREST AS PROVIDED BY LAW WILL BE COMPUTED AND BILLED BY THE TAX COMMISSION ON ALL LATE FILINGS AND UNDERPAYMENT OF TAX DUE. EFFECTIVE MAY 10, 1983 CRIMINAL PENALTIES AND/OR FINES MAY BE IMPOSED UPON ANY PERSON WHO, WITH INTENT TO EVADE, FAILS TO TIMELY REMIT THE FULL AMOUNT OF TAX DUE.

THIS RETURN MUST BE FILED EVEN THOUGH NO TAX IS DUE

I CERTIFY THAT THIS RETURN, INCLUDING ANY ACCOMPANYING SCHEDULES, HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE IS A TRUE, CORRECT AND COMPLETE RETURN.

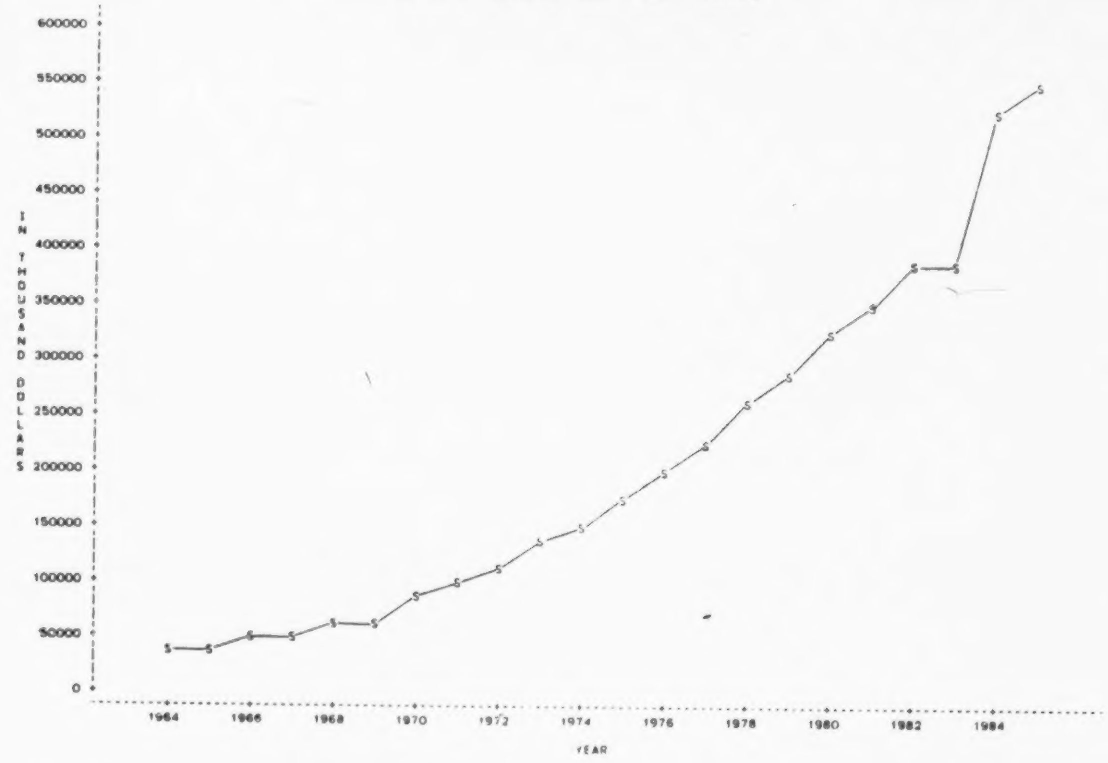
SIGNED ______________________ TITLE ____________ DATE ____________

PHONE NO. ______________________

MAKE CHECK OR MONEY ORDER PAYABLE TO:
STATE TAX COMMISSION OF UTAH

RETURN ORIGINAL, KEEP DUPLICATE

STATE SALES AND USE TAXES



Fiscal Year	Collections	Fiscal Year	Collections
1966	$ 53,929,200	1976	$194,799,068
1967	55,797,573	1977	225,793,595
1968	58,111,403	1978	257,988,280
1969	65,180,220	1979	288,602,629
1970	90,870,265	1980	320,453,903
1971	101,236,304	1981	347,382,326
1972	117,686,126	1982	385,260,241
1973	135,864,153	1983	388,770,883
1974	149,442,237	1984	526,158,395*
1975	173,736,847	1985	555,414,779

Rate of Tax:
(Sales)

4% (effective April 1, 1969), 4 1/8% (July 1, 1983 through September 30, 1983), 4 5/8% (October 1, 1983 through June 30, 1986), and 4 38/64% from July 1, 1986 through December 31, 1989 and 4 1/2% thereafter of retail sales and rentals of tangible personal property.

The same rates apply to retail sales of meals, admissions to places of amusement, intrastate communication and passenger service, electric, gas, and heat utility service, hotel and motel accommodations, and certain other services; extensive exemption provisions; retailer license issued without fee.

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* Includes $55.3 million windfall due to change in collection period. Figure for fiscal year 1984 has been revised.

Charges for residential use of electricity and fuel are taxed at a rate 3% less than above.

Applicable to: Retailers liable for collection of tax; purchaser liable for tax on vehicles bought from other than a licensed dealer at the time of vehicle registration.

Rate of Tax: (Use) 4% (effective April 1, 1969) 4 1/8% (July 1, 1983 through September 30, 1983), 4 5/8% (October 1, 1983 through June 30, 1986), 4 38/64% (July 1, 1986 through December 31, 1989) and 4 1/2% from January 1, 1990 and thereafter of tangible personal property purchased for use, consumption or storage in Utah; includes rentals in lieu of purchase, and services of repair, renovation and certain installations of tangible personal property.

Applicable to: Licensed vendors liable for collection of tax; purchasers liable if not taxed by vendor.

Disposition of Revenue: General Fund

Legal Citations: Sections 59-15-1 through 59-15-22, UCA, 1953.

As amended by Chapter 140, laws of Utah 1969; Chapter 14, First Special Session, Laws of Utah 1969, Chapter 153, Laws of Utah 1971, 1975, 1976, Chapter 220, Laws of Utah 1977.

Legislative Changes:

HB 103 Sales and Use Tax Exemption for Manufacturing Machinery and Equipment -- Exempts from the sales and use tax leased or purchased machinery and equipment for use in new or expanding operations by manufacturers with standard industrial classifications between 2000 and 3999. Equipment to replace or upgrade existing operations is not included. The Tax Commission shall have the right to define "new or expanding manufacturing operation." Also extends after June 30, 1986 the sales and use tax exemptions for pollution control equipment.

Legislative Fiscal Note: The bill could reduce State and Local sales tax revenues as follows:

General Fund Fee	($4,000,000 to $6,000,000)
General Fund Restricted	($ 112,000 to $ 176,000)
Other Collections	($ 125,000 to $ 140,000)
Local Sales Tax	($ 983,000 to $1,544,000)

The portion of the reduced revenues or increased expenditures that will be offset by expansion of the manufacturing base of the state cannot be estimated.

Amends 26-13-27, 26-13-28, 59-15-6 and 59-16-4.
Effective date: July 1, 1985.

SB 97 Water and Flood Financing -- Changes the sales and use tax distribution; appropriates for Fiscal Year 1984-85 $55,000,000 from the General Fund, $6,000,000 from Certificates of Participation and also appropriates $35,000,000 from the General Fund for Fiscal Year 1985-86 all to the Water Development and Flood Mitigation Reserve Account. Appropriates $20,350,000 from the Water Development and Flood Mitigation Reserve Account to flood mitigation studies and projects; declares that all interest earned from the Reserve Account and any money not appropriated by September 1, 1985 shall be deposited in the Water Resources Conservation and Development Account; extends the duration of the Disaster Relief Board; exempts dedicated flood mill levies from the 106 percent property tax limitation; authorizes the Board of Water Resources to enter into interest buy down and credit enhancement agreements and to transfer money to DOT. This bill also changes the population - point of sale percentages back to 25- 75 from July 1, 1985 to December 31, 1989.

Legislative Fiscal Note: The act changes sales tax distribution between the state and local governments by delaying the increase of local sales taxes from 7/8 to 1 percent. Local governments will receive a 2/64 percent increase in sales tax revenues, while 6/64 percent will be dedicated to the Water Resources Conservation and Development Fund for a period of 3 1/2 years. This will generate approximately $60 million.

Amends 11-9-5, 59-15-4, and 59-16-3.
Effective date: March 18, 1985.

Regulations/Rules adopted by the Tax Commission:

Regulation A12-02-S84, Sales and Use Tax Exemption for Construction, Expansion or Modernization of Mineral Facilities, was adopted on January 20, 1985

Contact: Auditing Division, 530-6290

Table 4

GROSS TAXABLE RETAIL SALES, SERVICES & BUSINESS PURCHASES IN UTAH
FISCAL YEARS 1982-83 THROUGH 1984-85
CLASSIFIED BY MAJOR INDUSTRY

	MAJOR INDUSTRY	GROSS RETAIL SALES&PURCHASES FY 1983	GROSS RETAIL SALES&PURCHASES FY 1984	GROSS RETAIL SALES&PURCHASES FY 1985	% OF CHANGE 1983 TO 1984	% OF CHANGE 1984 TO 1985
1	AGRICULTURE, FORESTRY & FISHING	$7,728,865	$8,499,669	$9,382,478	10.0	10.4
2	MINING	$214,484,831	$200,835,295	$190,754,957	-6.4	-5.0
3	CONSTRUCTION	$208,846,022	$270,352,936	$342,745,499	29.5	26.8
4	MANUFACTURING	$788,654,104	$868,109,479	$968,171,530	10.1	11.5
5	TRANSPORTATION	$48,267,886	$57,203,900	$66,693,618	18.5	16.6
6	COMMUNICATIONS	$301,449,551	$293,258,241	$308,709,485	-2.7	5.3
7	ELECTRIC & GAS	$608,199,112	$687,289,418	$858,057,091	13.0	24.8
8	WHOLESALE TRADE	$1,274,851,867	$1,379,249,980	$1,432,277,395	8.2	3.8
9	RETAIL-BUILDING & GARDEN	$380,428,441	$471,468,899	$531,630,190	23.9	12.8
10	RETAIL-GENERAL MERCHANDISE	$808,707,155	$852,070,550	$883,111,105	5.4	3.6
11	RETAIL-FOOD STORES	$1,373,499,025	$1,443,342,387	$1,539,602,067	5.1	6.7
12	RETAIL-MOTOR VEHICLE DEALERS ETC.	$929,554,417	$1,175,412,763	$1,326,899,075	26.4	12.9
13	RETAIL-APPAREL & ACCESSORIES	$247,452,172	$270,584,723	$301,865,169	9.3	11.6
14	RETAIL-FURNITURE & HOME FURNISHINGS	$316,775,416	$380,435,938	$437,087,404	20.1	14.9
15	RETAIL-EATING & DRINKING PLACES	$493,380,628	$545,225 074	$607,372,238	10.5	11.4
16	RETAIL-MISCELLANEOUS	$682,643,186	$730,385,698	$830,778,851	7.0	13.7
17	FINANCE, INSURANCE & REAL ESTATE	$41,424,904	$47,991,225	$51,573,507	15.9	7.5
18	SERVICES	$1,041,358,707	$1,135,594,957	$1,378,375,818	9.0	21.4
19	PUBLIC ADMINISTRATION	$54,258,418	$76,490,105	$101,551,818	41.0	32.8
20	PRIVATE MOTOR VEHICLE SALES	$176,417,227	$204,301,163	$222,718,484	15.8	9.0
21	OCCASIONAL RETAIL SALES	$30,323,922	$36,235,197	$19,230,865	19.5	-46.9
22	NONDISCLOSABLE OR SIC UNCODED	$24,132,580	$36,989,496	$22,811,987	53.3	-38.3
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		$10,052,832,414	$11,171,323,093	$12,431,398,429	11.1	11.3

Table 5

GROSS TAXABLE RETAIL SALES, SERVICES & BUSINESS PURCHASES IN UTAH
FISCAL YEARS 1982-83 THROUGH 1984-85
CLASSIFIED BY DETAILED INDUSTRY

	DETAILED INDUSTRY	GROSS RETAIL SALES&PURCHASES FY 1983	GROSS RETAIL SALES&PURCHASES FY 1984	GROSS RETAIL SALES&PURCHASES FY 1985	% CHANGE 1983-84	% CHANGE 1984-85
1	AGRICULTURAL PRODUCTION CROPS	$645,174	$431,701	$544,796	-33.1	26.2
2	AG. PRODUCTION LIVESTOCK	$2,680,485	$2,747,324	$2,547,945	2.5	-7.3
3	AG. SERVICES	$4,348,420	$5,211,500	$6,248,336	19.8	19.9
4	FORESTRY	$21,720	$49,337	$25,995	127.2	-47.3
5	FISHING, HUNTING & TRAPPING	$31,068	$59,807	$15,404	92.5	-74.2
6	METAL MINING	$62,023,948	$50,260,955	$21,405,838	-19.0	-57.4
7	BITUMINOUS COAL AND LIGNITE MINING	$37,363,931	$14,042,591	$25,778,257	-62.4	83.6
8	OIL AND GAS EXTRACTION	$98,512,777	$108,321,285	$107,891,509	10.0	-0.4
9	NONMETALLIC MINERALS EXCEPT FUELS	$16,584,175	$28,210,464	$35,679,353	70.1	26.5
10	GENERAL BUILDING CONTRACTORS	$39,865,733	$71,482,684	$113,341,261	79.3	58.6
11	HEAVY CONSTRUCTION CONTRACTORS	$36,985,044	$44,317,396	$55,863,115	19.8	26.1
12	SPECIAL TRADE CONTRACTORS	$131,995,245	$154,552,856	$173,541,123	17.1	12.3
13	FOOD AND KINDRED PRODUCTS	$45,936,786	$42,585,469	$43,258,778	-7.3	1.6
14	TEXTILE PRODUCTS	$1,492,492	$3,298,403	$5,363,716	121.0	62.6
15	APPAREL AND OTHER TEXTILE PRODUCTS	$16,273,819	$17,074,449	$15,886,397	4.9	-7.0
16	LUMBER & WOOD PRODUCTS	$45,366,228	$64,191,311	$75,779,255	41.5	18.1
17	FURNITURE AND FIXTURES	$6,079,357	$7,485,641	$7,224,133	23.1	-3.5
18	PAPER AND ALLIED PRODUCTS	$3,725,130	$4,129,196	$22,170,024	10.8	436.9
19	PRINTING AND PUBLISHING	$68,651,516	$69,999,386	$81,191,754	2.0	16.0
20	CHEMICALS AND ALLIED PRODUCTS	$33,175,316	$31,147,301	$33,606,565	-6.1	7.9
21	PETROLEUM AND COAL PRODUCTS	$81,375,167	$65,631,968	$55,238,372	-19.3	-15.8
22	RUBBER AND MISC. PLASTICS PRODUCTS	$3,592,978	$3,867,982	$4,301,147	7.7	11.2
23	LEATHER AND LEATHER PRODUCTS	$654,680	$642,674	$603,262	-1.8	-6.1
24	STONE, CLAY & GLASS PRODUCTS	$108,379,625	$140,583,279	$158,993,593	29.7	13.1
25	PRIMARY METAL INDUSTRIES	$26,334,130	$46,906,583	$60,440,784	78.1	28.9
26	FABRICATED METAL PRODUCTS	$82,430,307	$111,444,649	$99,459,047	35.2	-10.8
27	MACHINERY, EXCEPT ELECTRICAL	$95,255,589	$97,543,561	$86,732,081	2.4	-11.1
28	ELECTRIC AND ELECTRONIC EQUIPMENT	$69,896,913	$48,400,243	$63,072,980	-30.8	30.3
29	TRANSPORTATION EQUIPMENT	$66,058,390	$79,076,433	$115,368,349	19.7	45.9
30	INSTRUMENTS AND RELATED PRODUCTS	$4,863,083	$4,947,558	$7,539,859	1.7	52.4
31	MISCELLANEOUS MANUFACTURING INDUSTRIES	$29,112,598	$29,153,393	$31,941,434	0.1	9.6
32	RAILROAD TRANSPORTATION	$22,153,383	$20,970,880	$28,364,561	-5.3	35.3
33	LOCAL INTERURBAN PASSENGER TRANSIT	$1,869,813	$1,533,000	$1,266,588	-18.0	-17.4
34	TRUCKING AND WAREHOUSING	$9,460,449	$15,647,131	$12,867,047	65.4	-17.8
35	WATER TRANSPORTATION	$4,956,806	$5,852,484	$7,449,487	18.1	27.3
36	AIR TRANSPORTATION	$6,910,868	$11,460,337	$10,812,328	65.8	-5.7
37	PIPELINES, EXCEPT NATURAL GAS	$205,383	$272,955	$37,327	32.9	-86.3
38	TRANSPORTATION SERVICES	$2,711,184	$1,467,113	$5,896,280	-45.9	301.9
39	COMMUNICATION	$301,449,551	$293,256,241	$308,709,485	-2.7	5.3
40	ELECTRIC & GAS	$608,199,112	$687,289,418	$858,057,091	13.0	24.8
41	WHOLESALE-MOTOR VEHICLE EQUIPMENT	$92,461,964	$109,086,228	$109,950,421	18.0	0.8
42	WHOLESALE-FURNITURE & HOME FURN.	$18,571,478	$21,077,671	$19,584,807	13.5	-7.1
43	WHOLESALE-LUMBER & CONST. MATERIAL	$77,155,575	$80,817,213	$89,348,209	4.7	10.6
44	WHOLESALE-SPORTING GOODS, TOYS & HOBBY	$5,080,129	$5,607,434	$7,189,252	10.4	28.2
45	WHOLESALE-METALS & MINERALS	$29,269,172	$33,300,220	$39,653,139	13.8	19.1
46	WHOLESALE-ELECTRICAL GOODS	$179,602,201	$217,569,346	$245,258,466	21.1	12.7
47	WHOLESALE-HARDWARE, PLUMBING & HEATING	$78,604,429	$97,950,164	$102,248,848	24.6	4.4
48	WHOLESALE-MACHINERY EQUIPMENT	$582,041,364	$603,489,547	$583,880,052	3.7	-3.2
49	WHOLESALE-MISC. DURABLE GOODS	$16,544,708	$19,088,289	$20,269,741	15.4	6.2
50	WHOLESALE-PAPER & PAPER PRODUCTS	$24,700,109	$27,645,616	$32,680,240	11.9	18.2

Table 5 (continued)

GROSS TAXABLE RETAIL SALES, SERVICES & BUSINESS PURCHASES IN UTAH
FISCAL YEARS 1982-83 THROUGH 1984-85
CLASSIFIED BY DETAILED INDUSTRY

	DETAILED INDUSTRY	GROSS RETAIL SALES&PURCHASES FY 1983	GROSS RETAIL SALES&PURCHASES FY 1984	GROSS RETAIL SALES&PURCHASES FY 1985	% CHANGE 1983-84	% CHANGE 1984-85
51	WHOLESALE-DRUGS & PROPRIETARIES	$8,539,352	$6,581,155	$5,544,552	-22.9	-15.8
52	WHOLESALE-APPAREL,PIECE GOODS,NOTIONS	$5,155,188	$5,669,011	$7,092,658	10.0	25.1
53	WHOLESALE-GROCERIES & RELATED PRODUCTS	$17,879,385	$19,950,325	$27,774,599	11.6	39.2
54	WHOLESALE-FARM PRODUCTS	$1,324,059	$879,666	$880,743	-33.6	0.1
55	WHOLESALE-CHEMICAL & ALLIED PRODUCTS	$36,890,063	$32,820,085	$35,080,574	-11.0	6.9
56	WHOLESALE-PETROLEUM ETC.	$61,757,480	$59,515,860	$68,502,808	-3.6	15.1
57	WHOLESALE-BEER,WINE & DISTILLED BEV.	$875,692	$856,873	$944,503	-2.8	43.8
58	WHOLESALE-MISC. NONDURABLE	$38,599,519	$37,545,277	$36,393,783	-2.7	-3.1
59	LUMBER & OTHER BUILDING MATERIALS	$218,299,792	$291,151,505	$331,033,372	33.4	13.7
60	PAINT,GLASS & WALLPAPER	$45,339,254	$51,318,825	$58,677,194	13.2	14.3
61	HARDWARE STORES	$80,816,078	$92,925,449	$102,200,356	15.0	10.0
62	RETAIL NURSERIES & GARDEN	$17,539,163	$15,865,833	$16,751,441	-9.5	5.6
63	MOBILE HOME DEALERS	$18,432,153	$20,205,287	$22,967,827	9.6	13.7
64	DEPARTMENT STORES	$604,986,400	$631,749,882	$627,887,038	4.4	-0.6
65	VARIETY STORES	$152,164,417	$170,400,271	$198,683,376	12.0	16.6
66	MISC. GENERAL MERCHANDISE	$51,556,338	$49,920,397	$56,540,691	-3.2	13.3
67	GROCERY STORES	$1,314,403,923	$1,385,489,478	$1,484,214,857	5.4	7.1
68	OTHER FOOD STORES	$59,095,102	$57,852,909	$55,387,210	-2.1	-4.3
69	NEW & USED CAR DEALERS	$617,041,992	$821,413,872	$926,689,894	33.1	12.8
70	USED CAR DEALERS	$39,453,547	$50,019,437	$65,858,132	26.8	31.7
71	AUTO & HOME SUPPLY	$108,926,307	$123,135,081	$133,189,525	13.0	8.2
72	GAS SERVICE STATIONS	$101,283,892	$104,375,449	$113,768,707	3.1	9.0
73	BOAT DEALERS	$10,468,360	$11,853,649	$15,668,897	13.2	32.2
74	RECREATION & UTILITY TRAILER DEALERS	$21,262,088	$27,157,446	$27,893,305	27.7	2.7
75	MOTORCYCLE DEALER	$25,789,928	$31,111,658	$35,670,354	20.6	14.7
76	OTHER AUTOMOTIVE DEALERS	$5,328,303	$6,346,171	$8,160,261	19.1	28.6
77	MENS & BOYS CLOTHING	$26,556,054	$23,644,186	$26,100,633	-11.0	10.4
78	WOMENS CLOTHING & FURS	$107,342,324	$114,138,902	$128,782,952	6.3	12.8
79	CHILDREN & INFANT WEAR	$10,506,327	$10,285,485	$10,300,834	-2.1	0.1
80	FAMILY CLOTHING	$41,849,598	$53,[illegible]23,093	$64,914,194	28.1	21.1
81	SHOE STORES	$48,489,647	$51,672,362	$52,379,872	6.6	1.4
82	MISC. APPAREL & ACCESSORIES	$12,708,224	$17,220,695	$19,386,684	35.5	12.6
83	FURNITURE & HOME FURNISHINGS	$194,279,968	$222,008,014	$232,859,737	14.3	4.9
84	HOUSEHOLD APPLIANCES	$62,794,225	$71,311,309	$77,209,864	13.6	8.3
85	RADIO,TV & MUSIC STORES	$59,701,223	$87,116,615	$127,017,803	45.9	45.8
86	EATING PLACES	$459,109,616	$504,379,384	$574,100,623	9.9	13.8
87	DRINKING PLACES	$34,271,012	$40,845,690	$33,271,615	19.2	-18.5
88	DRUG & PROPRIETARY	$184,511,101	$192,375,201	$234,633,029	4.3	22.0
89	LIQUOR STORES	$66,472,289	$67,212,532	$67,565,165	1.1	0.5
90	USED MERCHANDISE	$12,590,955	$13,927,649	$13,437,996	10.6	-3.5
91	MISC. SHOPPING GOODS STORES	$277,167,455	$307,589,954	$337,277,128	11.0	9.7
92	NONSTORE RETAILERS	$41,868,557	$49,453,699	$52,585,527	18.1	6.3
93	FUEL & ICE DEALERS	$26,538,539	$17,207,306	$17,323,063	-35.2	0.7
94	FLORISTS, CIGAR & MISC.	$73,494,310	$82,619,357	$107,956,743	12.4	30.7
95	BANKING	$6,926,693	$11,649,264	$8,838,363	68.2	-24.1
96	CREDIT AGENCIES	$16,593,390	$15,715,348	$22,391,505	-5.3	42.5
97	SECURITY COMMODITY BROKERS	$575,236	$699,978	$695,507	21.7	-0.6
98	INSURANCE CARRIERS	$666,285	$1,040,442	$775,621	56.2	-25.5
99	INSURANCE AGENTS,BROKERS & SERVICES	$171,394	$219,964	$176,084	28.3	-19.9
100	REAL ESTATE	$14,115,560	$16,061,150	$15,314,277	13.8	-4.7

Table 5 (continued)

GROSS TAXABLE RETAIL SALES, SERVICES & BUSINESS PURCHASES IN UTAH
FISCAL YEARS 1982-83 THROUGH 1984-85
CLASSIFIED BY DETAILED INDUSTRY

	DETAILED INDUSTRY	GROSS RETAIL SALES&PURCHASES FY 1983	GROSS RETAIL SALES&PURCHASES FY 1984	GROSS RETAIL SALES&PURCHASES FY 1985	% CHANGE 1983-84	% CHANGE 1984-85
101	COMBINED REAL ESTATE & INSURANCE	.	$2,242	$18,741	.	735.9
102	HOLDING & OTHER INVESTMENT OFFICES	$2,378,346	$2,602,837	$3,363,409	9.5	29.2
103	HOTELS & OTHER LODGING	$184,386,975	$187,309,012	$208,741,451	1.6	11.4
104	LAUNDRY CLEANING & GARMENT	$32,024,904	$31,735,187	$33,592,529	-0.9	5.9
105	PHOTOGRAPHY	$11,225,919	$12,091,878	$11,896,128	7.7	-1.6
106	BEAUTY SHOPS	$3,090,812	$3,135,180	$2,810,411	1.4	-10.4
107	BARBER SHOPS	$323,759	$431,425	$435,107	33.3	0.9
108	SHOE REPAIR	$2,687,710	$3,132,322	$2,873,860	16.5	-8.3
109	FUNERAL SERVICES & CREMATORIES	$8,696,160	$9,934,607	$11,611,807	14.2	16.9
110	MISC. PERSONAL SERVICES	$4,821,170	$4,749,390	$6,898,176	-1.5	45.2
111	ADVERTISING	$2,669,941	$3,139,255	$7,386,198	17.6	135.3
112	CREDIT REPORTING	.	$6,834	$11,782	.	72.4
113	MAILING, REPRODUCTION, STENOGRAPHIC	$15,868,157	$22,858,912	$23,749,774	44.1	3.9
114	SERVICE TO BUILDINGS	$4,093,772	$3,273,144	$6,118,292	-20.0	86.9
115	NEWS SYNDICATES	$67,459	$97,404	$196,931	44.4	102.2
116	PERSONNEL SUPPLY	$515,177	$259,323	$189,789	-49.7	-26.8
117	COMPUTER & DATA PROCESSING	$28,256,455	$51,777,475	$127,174,788	83.2	145.6
118	MISC. BUSINESS SERVICES	$207,091,769	$231,363,061	$286,806,744	11.7	24.0
119	AUTOMOTIVE RENTAL	$86,397,654	$86,912,011	$100,197,565	0.6	15.3
120	AUTOMOTIVE PARKING	$93,508	$104,707	$180,973	12.0	72.8
121	AUTOMOTIVE REPAIR SHOPS	$143,336,248	$168,057,843	$194,272,229	17.2	15.6
122	AUTOMOTIVE SERVICE, EXCEPT REPAIR	$6,476,880	$7,062,301	$9,944,751	9.0	40.8
123	ELECTRICAL REPAIR	$70,338,745	$59,251,003	$60,171,432	-15.8	1.6
124	WATCH, CLOCK & JEWELRY REPAIR	$1,620,140	$1,577,711	$1,834,168	-2.6	16.3
125	REUPHOLSTERY & FURNITURE REPAIR	$6,384,056	$6,927,392	$7,552,840	8.5	9.0
126	MISC. REPAIR SHOPS	$34,454,736	$39,604,919	$46,983,043	14.9	18.6
127	MOTION PICTURES	$39,770,315	$35,721,199	$38,804,954	-10.2	8.6
128	AMUSEMENT & RECREATION	$69,646,246	$81,535,087	$92,239,521	17.1	13.1
129	HEALTH SERVICES	$21,793,705	$27,188,861	$26,045,084	24.8	-4.2
130	LEGAL SERVICES	$186,499	$544,440	$172,495	191.9	-68.3
131	EDUCATIONAL SERVICES	$30,985,590	$33,360,370	$40,451,389	7.7	21.3
132	SOCIAL SERVICES	$553,875	$1,779,275	$5,268,506	221.2	196.1
133	MUSEUMS, BOTANICAL & ZOOLOGICAL GARDENS	$709,358	$711,872	$709,910	0.4	-0.3
134	MEMBERSHIP ORGANIZATIONS	$10,949,834	$11,318,330	$12,379,767	3.4	9.4
135	PRIVATE HOUSEHOLDS	$42,611	$25,848	.	-39.3	.
136	ENGINEERS, ACCOUNTANTS ET AL.	$11,798,568	$8,617,379	$10,673,424	-27.0	23.9
137	EXECUTIVE, LEGISLATURE & GENERAL	$51,173,873	$60,584,660	$62,639,452	18.4	3.4
138	JUSTICE, PUBLIC ORDER & SAFETY	$150,715	$-171,935	$10,445	-214	-106
139	FINANCE, TAXATION & MONETARY POLICY	$9,307	.	.	.	.
140	ADMIN. OF HUMAN RESOURCES	$1,922	$3,681	$1,144	91.5	-68.9
141	ENVIRONMENTAL QUALITY & HOUSING	$2,803,649	$15,832,736	$38,552,332	464.7	143.5
142	ADMIN. OF ECONOMIC PROGRAMS	$116,950	$240,963	$348,445	106.0	44.6
143	PRIVATE VEHICLE SALES-OWED & PAID	$83,074,963	$203,387,272	$222,611,203	144.8	9.5
144	PRIVATE VEHICLE SALES - NET DIFFERENCE	$93,342,264	$913,891	$105,281	-99.0	-88.5
145	OCCASIONAL RETAIL SALES	$30,323,922	$36,235,197	$19,230,865	19.5	-46.9
146	NONDISCLOSABLE OR SIC UNCODED	$24,132,560	$36,989,496	$22,811,987	53.3	-38.3
		===============	===============	===============		
		$10,052,832,414	$11,171,323,093	$12,431,398,429	11.1	11.3

Table 6

QUARTERLY GROSS TAXABLE RETAIL SALES, SERVICES & BUSINESS PURCHASES IN UTAH

FISCAL YEAR 1985, BY MAJOR INDUSTRY

	MAJOR INDUSTRY	GROSS SALES 1984.2	GROSS SALES 1983.3	GROSS SALES 1984.4	GROSS SALES 1985.1	GROSS SALES FY 1984-85
1	AGRICULTURE, FORESTRY & FISHING	$3,419,714	$2,695,882	$2,001,052	$1,265,828	$9,382,476
2	MINING	$55,779,366	$48,949,031	$43,331,161	$42,695,399	$190,754,957
3	CONSTRUCTION	$95,646,187	$96,731,063	$53,535,929	$96,832,320	$342,745,499
4	MANUFACTURING	$222,052,640	$269,842,873	$247,031,107	$229,244,910	$968,171,530
5	TRANSPORTATION	$21,416,284	$19,465,828	$9,472,608	$16,338,898	$66,693,618
6	COMMUNICATIONS	$67,489,501	$89,140,750	$78,800,838	$73,278,396	$308,709,485
7	ELECTRIC & GAS	$216,005,126	$147,441,646	$209,193,839	$285,416,480	$858,057,091
8	WHOLESALE TRADE	$372,877,764	$375,305,134	$356,300,041	$327,794,456	$1,432,277,395
9	RETAIL-BUILDING & GARDEN	$144,993,642	$147,244,275	$137,909,038	$101,483,235	$531,630,190
10	RETAIL-GENERAL MERCHANDISE	$210,826,849	$216,306,674	$292,814,617	$163,162,965	$883,111,105
11	RETAIL-FOOD STORES	$376,046,295	$395,638,507	$404,850,984	$363,066,281	$1,539,602,067
12	RETAIL-MOTOR VEHICLE DEALERS ETC.	$374,820,471	$343,266,433	$299,748,353	$309,063,818	$1,326,899,075
13	RETAIL-APPAREL & ACCESSORIES	$67,738,268	$70,776,402	$97,926,518	$65,423,981	$301,865,169
14	RETAIL-FURNITURE & HOME FURNISHINGS	$97,353,474	$97,192,682	$142,407,714	$100,133,534	$437,087,404
15	RETAIL-EATING & DRINKING PLACES	$148,291,087	$161,742,938	$143,311,552	$154,026,661	$607,372,238
16	RETAIL-MISCELLANEOUS	$190,264,052	$190,798,605	$248,992,328	$200,723,666	$830,778,651
17	FINANCE, INSURANCE & REAL ESTATE	$10,150,766	$10,207,744	$12,637,357	$18,577,640	$51,573,507
18	SERVICES	$333,718,110	$362,244,969	$325,861,812	$356,550,927	$1,378,375,818
19	PUBLIC ADMINISTRATION	$22,629,100	$34,323,818	$26,974,441	$17,624,459	$101,551,818
20	PRIVATE MOTOR VEHICLE SALES	$65,777,327	$55,203,458	$42,286,262	$59,449,437	$222,716,484
21	OCCASIONAL RETAIL SALES	$3,762,206	$4,207,318	$4,553,243	$6,708,098	$19,230,865
22	NONDISCLOSABLE OR SIC UNCODED	$6,970,524	$3,914,035	$5,387,185	$6,540,243	$22,811,987
		==============	==============	==============	==============	================
		$3,108,028,753	$3,142,640,065	$3,185,327,979	$2,995,401,632	$12,431,398,429

STATE OF UTAH

REAL PROPERTY TRANSFER SURVEY

FOR INTERNAL USE ONLY

Geo/Class Code ______________
Recorder Book & Pa PROPERTY TAX ______________
County/Sequence ______________

This survey should be completed and returned by ______________.
ALL information supplied by you is strictly confidential.

• 1. BUYER(Make necessary correction) • 2. SELLER(Make necessary correction)

(Name)	(Name)
(Street)	(Street)
(City) (ST) (Zip)	(City) (ST) (Zip)

• 3. Property Serial Number(s)(If known) ______________

• 4. What is the address or location of the property?(approximate if necessary)

____
(Street) (City) (ST) (ZIP)

• 5. What was the date of original sale? (month/year) ______________

• 6. In this transaction, what was the:

A. Sale Price ....• $ ______________
B. Down Payment-Cash ....• $ ______________
C. Down Payment-Other(Please specify) ______________

• 7. Circle the letter(s) of the following which apply to this sale.

A. This was a compulsory transaction because of foreclosure, divorce, court order, condemnation, probate, etc.
B. Sale was between relatives, affiliated companies, or their officers.
C. Property was sold to or purchased from any church, fraternal, educational, or governmental organization.
D. Real estate in more than one county was involved in this sale.
E. Partial interest only was purchased or sold.
F. Possession by buyer was delayed for more than one year from date of deed.
G. This was strictly a transfer of convenience (i.e., to correct a defect in title).
H. None of the above

If "A" through "G" above apply to this sale, you need not answer the remaining questions. Please return questionaire in envelope provided. IF "A" through "G" do not apply, please continue on the reverse.

• 8. Circle the letter of the category below which best describes property at time of sale.

A. Vacant land, vacant residential lot, or vacant recreational lot
B. Residence
C. Mobile home & lot
D. Apartment building
E. Commercial/industrial building
F. Agricultural land only
G. Agricultural land and building(s)
H. Cabin or summer home (seasonal use only)
I. Other (specify) ____________________

• 9. If use of the property has changed since time of sale, please enter new use (use letter from list above) ____________________

• 10. Did this sale include machinery, inventory or other items of personal property? YES ☐ NO ☐
If YES: Type personal property ____________________
Agreed upon value (if any).................. • $__________

• 11. Did this sale involve the trade or exchange of property of any kind? YES ☐ NO ☐
If YES: Type of Property ____________________
Agreed upon value (if any) .... • $__________

• 12. Circle the letter(s) indicating the type(s) of financing used to execute this sale (circle all that apply).

A. Conventional
B. Graduated payments
C. FHA
D. V.A.
E. Farmer's Home Loan
F. Utah Housing Authority
G. Assumption of seller's mortgage
H. Seller financing (e.g., contract)
I. Other (specify) ____________________

• 13. Was this sale handled through a real estate agent or broker? yes ☐ no ☐
If yes, name of agent or broker.
____

• 14. If there is any reason this sale may not have been a "fair market value" transaction, please explain. ____________________
____
____
____

• 15. In the event that we need to contact you regarding this survey, please list your name, phone number and best time you can be reached.

____
(PLEASE PRINT NAME) (PHONE) (BEST TIME)

Thank you for taking a moment to answer these questions. Your help in obtaining thorough and accurate sales information is appreciated.

FORM [illegible]

PROPERTY TAX

Property Tax Division

A major reorganization of the Property Tax Division was affected during 1984. Three previously existing divisions (State-Assessed Property, Local Valuation and Personal Property) were merged into one division - Property Tax. Benefits were gained in terms of both administrative efficiency and cost effectiveness. As part of the streamlining effort, sections housed at the Connor Street facility were moved to the Heber M. Wells Building. This consolidated the Division into one office.

The decision reached by the Utah State Supreme Court in the Rio Algom Suit had major impacts on the operation of the Property Tax Division. With respect to equal assessment between locally-assessed and centrally-assessed property, the Court ruled that the roll back of locally-assessed property values to 1978 levels was improper. In response, the 1984 State Legislature enacted House Bill 6 which eliminated the roll back to 1978 levels. Locally-assessed real properties were factored up from 1978 to 1984 levels using the United States Department of Commerce Composite Construction Cost Index. The Legislature authorized an allowance of 20 percent for intangible considerations (brokerage fees, closing costs, value of financing terms). House Bill 6 also required the Property Tax Division to conduct an assessment/sales ratio study during 1984 to determine assessment levels, which would provide a basis for issuing factoring orders to insure inter-county equity.

These changes affected the area of levy limitation as expressed in Utah Code Ann. Section §59-5-111: If the assessed value of property in a county increases by more than 10 percent within a year (exclusive of new growth) then overall spending by tax districts is limited to a 6 percent increase except there is no limitation on the basic school levy and debt. Rules clarifying levy limitation were adopted by the Commission to accomodate the changing property tax environment.

The Tax Commission is responsible for enforcement of all property tax laws within the state of Utah. It carries out this responsibility through the Property Tax Division's overview of local assessment functions and through the Division's appraisal of property for which the Commission has sole jurisdiction over mines, railroads, utilities and other centrally-assessed properties. County assessors are responsible for appraising primary residential property at 15% of present fair cash value. All other properties, valued by the county, are assessed at 20% of reasonable fair cash value. Residential property was assessed at a rate lower than other property types for the first time in 1983. This became possible with the passage of a constitutional amendment (Proposition 1) in November of 1982 which changed the former constitutional requirement that all property be assessed at a uniform level.

(Applicable statutes: Sections §§59-5-46, 59-5-3, 59-5-1)

Valuation Section

The Valuation Section of the Property Tax Division monitors assessment levels of county-assessed real property by annually conducting assessment/sales ratio studies. County assessors are required to maintain a specific assessment level within their county to insure that contributions to the Uniform School Fund remain equitable throughout the State. The Valuation Section also provides personal property assessment guidelines.

(Applicable statutes: Sections §§59-5-109.6, 59-5-46)

Centrally-Assessed Section

Properties of public utilities, transportation companies, mining companies and claims, as well as oil and gas companies are assessed annually by the Centrally-Assessed Section. Public utility and transportation companies include airlines, gas distribution, transmission pipelines (both oil and gas), power, railroad, car and bus, telephone, terminal and water companies. Such properties may traverse both county and state boundaries.

(Applicable statutes: Section §59-5-3)

A. Assessment of Public Utilities & Railroad Companies

The market value of public utilities and railroad companies, which have operating properties in more than one state, is determined by the "unit value" concept. This concept was developed through cooperation among the various concerned states and it values an entire interstate operation as a single unit which is then and allocated between the concerned states. A state's unit value is then assessed at 20 percent of market value as mandated by Section §59-7-13, Utah Code Ann. (effective 1-1-86, the assessment ratio is 100%). Next, the remaining assessed values (having been equalized at 20 percent) are apportioned to the various taxing districts within each county based on the physical location of the properties.

(Applicable statutes: Sections §§59-5-3, 59-5-1, 59-6-1)

B. Assessment of Mines, Oil and Gas Companies

Real property of mines, gas and oil companies are physically appraised to arrive at the market value. This value is then assessed at 20% of market value (effective 1-1-86, the assessment ratio is 100%). In addition to assessment of the physical properties of these operations, mining, gas and oil companies are assessed on their net proceeds (metalliferous), net income (nonmetalliferous) and value at the well (oil and gas).

(Applicable statutes: Sections §§59-5-3, 59-5-1, 59-5-57, 59-5-58, 59-5-59, 59-5-60, 59-5-61, 59-5-64, 59-6-1)

C. Annexation

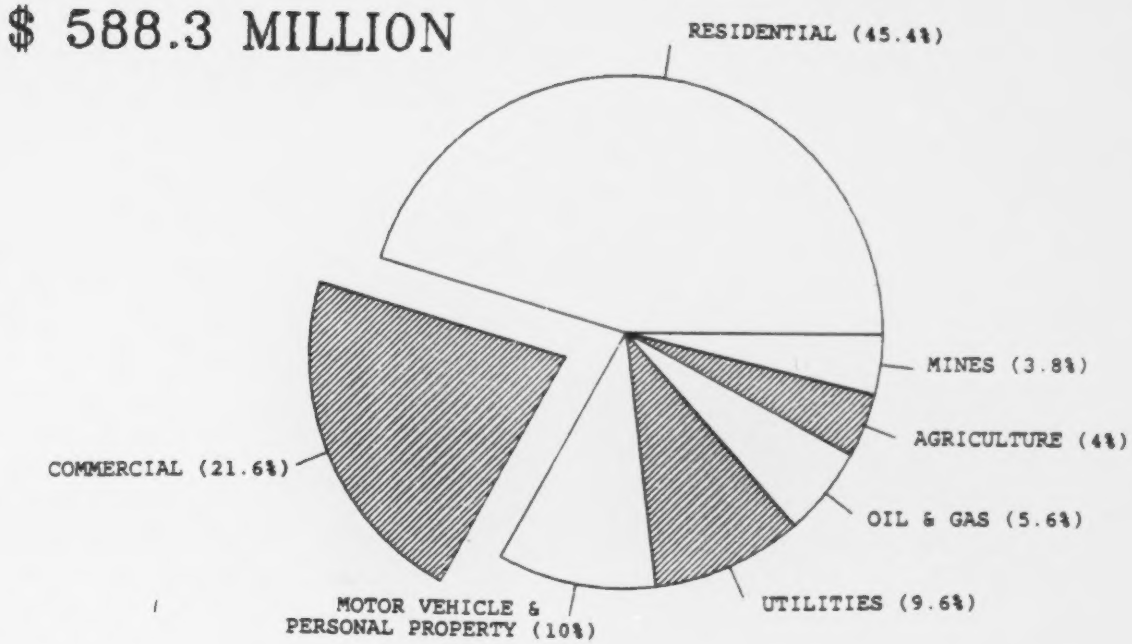
Cities, towns and special taxing districts are responsible for reporting all annexations to the Tax Commission. Current boundaries are necessary in apportioning values of centrally-assessed property among taxing districts.

(Applicable statutes: Section §11-12-1)

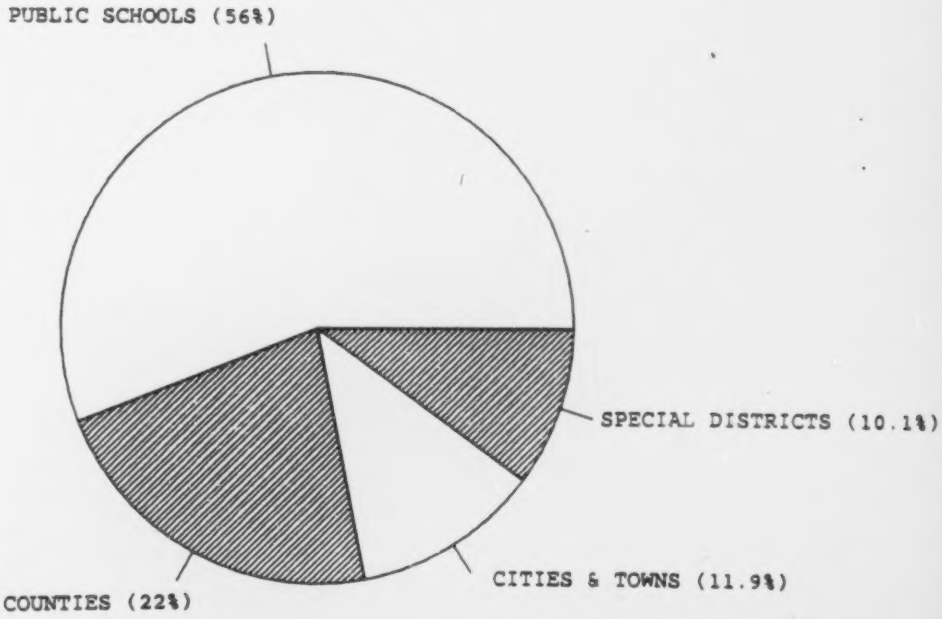
Figure 5

1984 PROPERTY TAXES IN UTAH

WHERE IT COMES FROM



WHERE IT GOES



A. Levy Certification

Counties must report the mill levy of each taxing unit to the Tax Commission. Levies are then reviewed for compliance with Utah law prior to certification. In 1985, levies were certified for 29 counties, 117 cities, 108 towns, 40 school districts, and 216 special taxing districts.

(Applicable statutes: Sections §§59-9-8, 59-5-111)

Legislative Changes:

SB 16 Special Improvement District Protests -- Requires the governing body of a city or town to include in its notice of intent to create a special improvement district a statement describing the method for determining the number of protests required to be filed in order to prevent the creation of the district.

Amends 10-16-5
Effective date: April 29, 1985.

SB 78 Mosquito Abatement Districts -- Provides authority to any county commission for annexing an area into a mosquito abatement district if certain criteria exist; also provides for the defeat of such annexation by 25 percent of the real property holders or 30 percent of the registered voters of the area to be annexed.

Repeals and reenacts 26-27-12.
Effective date: April 29, 1985

SB 144 Exemptions to General County Mill Levy Ceilings -- Provides for an exemption from the county mill levy ceiling for voter approved indebtedness other than bonded indebtedness.

Amends 59-9-6.5.
Effective date: April 29, 1985.

HB 160 Property Collection Costs -- Requires the county treasurer to pay property taxes collected before the tenth day of each month unless negotiated differently; provides for an optional levy to cover costs of assessing, collecting and distributing property taxes; empowers auditors to bill for all direct costs of the property tax process; and specifies distribution of interest earned on collections by the county treasurer.

Amends 17-19-15, 51-4-2, 53-7-10 and 59-10-66.
Effective date: April 29, 1985.

HB 180 Oil, Gas, and Mining Amendment -- Stipulates that an appeal from the Board of Oil, Gas, and Mining is not a trial de novo; establishes the standard of judicial review; clarifies the responsibility for payment of the mill levy when production is taken in kind; and makes other technical changes.

Amends 40-6-2, 50-6-10, 40-6-12, 40-6-14, 40-8-9 and 40-10-21 and enacts 40-10-30.
Effective date: April 29, 1985.

HB 328 Property Tax Assessment Charge -- Provides for property tax to be assessed at 100 percent of its market value and substitutes rates for mill levies.

Amends all sections of Utah Code Annotated, 1953 which refer to 15 or 20 percent assessment ratios or to mill levies.
Effective date: January 1, 1986

HB 388 Tax Increase Disclosure Act -- Provides for notices and public hearing on proposed property tax revenue increases and repeals in 1987 the present 106 percent property tax limitation provision.

Amends 59-5-6, 59-10-10; enacts 59-9-14 et seq.; repeals 59-5-111.
Effective date: January 1, 1986 except that the repeal of 59-5-111 takes effect January 1, 1987.

HB 404 Property Tax Assessment Amendments -- Provides for the showing of sales data by the Tax Commission to county assessors and postpones one year the development and implementation of the method for deducting transaction and intangible costs in appraising property.

Amends 59-5-4.5 and 59-5-109.6.
Effective date: March 16, 1985.

Regulations/Rules adopted by the Tax Commission:

Regulation A12-01-1:9(3), Tax Commission as Board of Equalization, was adopted on March 21, 1985. The rule sets out who may sit as the Board of Equalization.

Regulation A12-01-1:11, Appeals of Factor Order, in compliance with Utah Code Annotated § 59-5-109.6, was formally adopted on July 30, 1984.

Regulation A12-04-07, Regulation of Assessment of Non-Metalliferous Mining Properties, was adopted on April 15, 1985.

Regulation A12-04-10, Taxation of Underground Rights in Land which Contains Deposits of Oil or Gas, was adopted on January 20, 1985.

Regulation A12-04-12, Reduced Value for Bluebell/Altamont Oil Wells for Ad Valorem Assessment, was adopted on January 20, 1985.

Regulation A12-04-13, Secondary Recovery Credit for Oil Wells was adopted on January 20, 1985.

Regulation A12-04-16, Assessment of Inter-Local Cooperation Act Project Entity Properties was adopted on January 20, 1985. The regulation is specifically relevant to the Intermountain Power Project.

Regulation A12-04-18, 106 Percent Revenue Limitation, was adopted on January 20, 1985.

Regulation A12-04-19, Appraiser Certification Program, was adopted on January 20, 1985.

Rule A12-04-22, Property Tax Collection Costs Levy, was adopted on October 30, 1985.

Tables 12 and 13 indicate that from 1969 to 1984 the overall property tax base in Utah--the market value of all properties--grew at an average annual rate of almost 37 percent. This meant an expansion, in current dollar terms, from $8 billion in 1969 to close to $56 billion by 1984. The expansion in the tax base was unevenly divided. Locally-assessed properties, led by residential real and personal properties, increased at an annual rate of 39 percent per year. Centrally-assessed properties grew at about 27 percent per year. At the same time, property tax collections failed to keep pace with escalating property values. Tables 14 and 15 indicate that total taxes on property increased at a rate of 12 percent and 22 percent per year for centrally-assessed and locally-assessed properties, respectively.

Table 16 and Figure 6 show data on effective taxes. In general, centrally-assessed properties in 1984 incurred an average effective tax rate 55 percent greater than that applicable to locally-assessed properties. Metal mining was subjected to the highest rate of tax--3.20 percent in current dollars. At the other extreme, agricultural and other property paid the lowest rate of tax--0.78 percent in current dollars. Within the locally-assessed group, residential, and commercial and industrial properties paid an effective rate of tax in current dollars of 1.02 and 0.94 percent, respectively.

1985 has been a year in which Utah residential homeowners have expressed growing displeasure over escalations in, and the level of, real property taxes. In the extreme, some individuals have sought to limit increases in property taxes by advocating a Proposition 13-type amendment similar to the one passed by California voters in 1978. Examination of the historical setting reveals, for example, that total residential property tax collections have increased 409 percent from 1969 to 1984, with most of this increase being concentrated in the last seven years. Table 17, presenting estimates of the number of residential housing units in Utah, statewide average residential taxes, and average market values casts a different light on the issue.

As the table indicates, the average market value of residential dwelling units in Utah increased from just under $15,000 in 1969 to over $67,000 by 1984--a 350 percent increase. Over the same period, the average tax bill increased by 181 percent (an average of 11 percent per year) to a level of $647 per dwelling unit; i.e., while total real property taxes on residential units increased by over four hundred percent, average taxes per unit increased by less than half this percentage. While the dollar value of the tax base continued to expand due to rising housing prices, average tax collections failed to keep pace. The data indicate that average taxes were kept to moderate levels by an increase in new residential units which served to expand the tax base. Over the period from 1969 to 1984, Utah experienced a robust growth in new residential dwelling units. Residential dwelling units expanded by 81 percent--or just over 5 percent per year. This surge in the housing stock has not only kept property taxes (and increases in taxes) to reasonable levels, it has also kept housing affordable.

Table 7

TOTAL ASSESSED VALUE OF ALL PROPERTY FOR THE CALENDAR YEARS 1983 AND 1984 AND TOTAL PROPERTY TAXES CHARGED FOR EACH CLASS OF PROPERTY

Assessed by	Assessed Value Calendar Years		Percent of	Property Taxes Calendar Years		Percent of
County Assessor	1983	1984	Increase or (Decrease)	1983	1984	Increase or (Decrease)
Residential Real Estate	$ 813,208,363	926,603,236	13.9 %	$ 64,319,496	71,074,556	10.5 %
Commercial and Industrial Real Estate	365,995,636	402,139,213	9.9	29,257,480	31,585,468	8.0
Agricultural Real Estate	270,669,772	300,452,434	11.0	17,886,279	18,915,774	5.8
Residential Buildings	2,155,235,393	2,545,980,653	18.1	171,509,885	195,871,240	14.2
Commercial and Industrial Buildings	871,041,364	920,053,422	5.6	68,378,446	71,188,661	4.1
Agricultural Buildings	40,852,794	47,765,814	16.9	2,791,782	3,204,163	14.8
Motor Vehicles	460,469,123	496,466,220	7.8	35,813,250	37,487,714	4.7
Commercial and Industrial Machinery	286,396,233	362,179,195	26.5	20,447,114	24,574,012	20.2
Agricultural Machinery	25,944,665	26,654,745	2.7	1,534,800	1,530,066	(0.3)
Other Personal Property	236,411,836	273,846,756	15.8	18,242,713	21,194,275	16.2
TOTAL	$5,526,225,179	$6,302,141,688	14.0 %	$430,181,245	$476,625,929	10.8 %
Assessed by State Tax Commission						
Airlines	$ 12,652,441	$ 14,872,674	17.5 %	$ 750,751	$ 844,932	12.5 %
Automobile, Passenger & Freight Companies	17,794,457	16,522,386	(7.1)	1,268,514	1,710,070	34.8
Gas, Pipeline & Water Companies	79,980,592	89,722,971	12.2	5,367,957	5,728,127	6.7
Power Companies	419,830,295	489,555,342	16.6	27,170,628	30,957,297	13.9
Railroad, Terminal & Car Companies	63,112,575	72,276,316	14.5	4,289,753	3,996,913	(6.8)
Telephone & Telegraph Companies	187,455,843	175,988,437	(6.1)	14,305,812	13,073,742	(8.6)
Metalliferous Mining Companies	244,300,358	210,888,740	(13.7)	16,773,206	14,396,391	(14.2)
Non-Metalliferous Mining Companies	48,244,896	47,131,088	(2.3)	2,836,119	2,780,983	(1.9)
Coal Companies	92,552,551	87,608,415	(5.3)	5,573,880	5,201,557	(6.7)
Oil and Gas	535,637,288	735,751,167	37.4	26,814,858	33,023,744	23.2
TOTAL	$1,701,561,296	$1,940,317,536	14.0 %	$105,151,478	$111,713,756	6.2 %
GRAND TOTAL	$7.227.786.475	$8.242.459.224	14.0 %	$535.332.723	$588.339.685	9.9 %

Figure 6

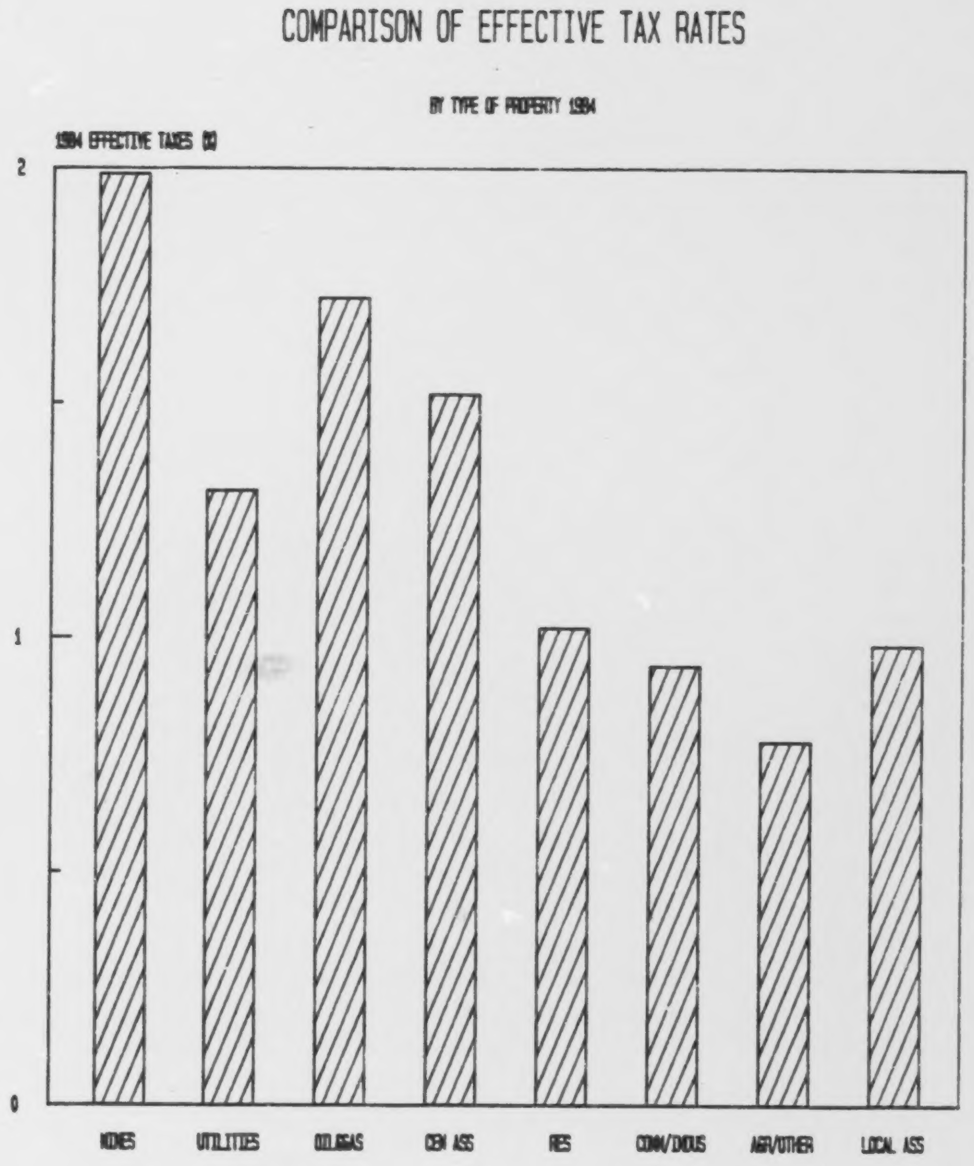

COMPARISON OF EFFECTIVE TAX RATES
BY TYPE OF PROPERTY 1984
1984 EFFECTIVE TAXES (%)
2
1
0
MINES
UTILITIES
OIL&GAS
CEN ASS
RES
COMM/INDUS
AGR/OTHER
LOCAL ASS

Table 8

1984 SUMMARY OF ASSESSED VALUES FOR REAL AND PERSONAL PROPERTIES BY UTAH COUNTIES
(ALL VALUES IN DOLLARS)

OBS	COUNTY	LOCALLY-ASSESSED REAL PROPERTY VALUE	TOTAL PERSONAL PROPERTY VALUE	TOTAL LOCALLY-ASSESSED PROPERTY	TOTAL CENTRALLY-ASSESSED PROPERTY	TOTAL ALL PROPERTIES
1	BEAVER	$16,083,486	$3,277,850	$19,361,336	$9,106,718	$28,468,054
2	BOX ELDER	$113,921,880	$50,842,883	$164,764,763	$29,007,362	$193,772,125
3	CACHE	$138,972,993	$38,114,302	$177,087,295	$13,133,219	$190,220,514
4	CARBON	$61,215,160	$16,873,118	$78,088,278	$65,160,587	$143,248,865
5	DAGGETT	$4,144,140	$1,521,783	$5,665,923	$10,528,288	$16,194,211
6	DAVIS	$430,715,610	$101,020,216	$531,735,826	$27,253,663	$558,989,489
7	DUCHESNE	$45,905,022	$19,702,205	$65,607,227	$154,455,769	$220,062,996
8	EMERY	$19,089,931	$7,019,482	$26,109,413	$263,070,060	$289,179,473
9	GARFIELD	$13,777,881	$3,966,302	$17,744,183	$23,909,050	$41,653,233
10	GRAND	$20,361,687	$9,335,106	$29,696,793	$39,413,315	$69,110,108
11	IRON	$66,172,322	$11,367,602	$77,539,924	$17,598,500	$95,138,424
12	JUAB	$13,739,765	$3,717,837	$17,457,602	$21,161,762	$38,619,364
13	KANE	$23,013,538	$3,357,262	$26,370,800	$2,756,332	$29,127,132
14	MILLARD	$37,636,386	$12,031,598	$49,667,984	$18,636,748	$68,304,732
15	MORGAN	$15,763,687	$2,331,346	$18,095,033	$6,606,557	$24,701,590
16	PIUTE	$3,523,770	$678,100	$4,201,870	$1,478,780	$5,680,650
17	RICH	$22,918,990	$3,333,439	$26,252,429	$4,742,879	$30,995,308
18	SALT LAKE	$2,414,379,140	$494,702,807	$2,909,081,947	$312,251,445	$3,221,333,392
19	SAN JUAN	$16,081,541	$11,893,663	$27,975,204	$171,860,540	$199,835,744
20	SANPETE	$45,536,590	$6,183,930	$51,720,520	$7,552,048	$59,272,568
21	SEVIER	$43,708,850	$15,027,360	$58,736,210	$22,854,092	$81,590,302
22	SUMMIT	$201,733,023	$18,794,694	$220,527,717	$306,962,246	$527,489,963
23	TOOELE	$51,395,200	$49,940,423	$101,335,623	$46,089,084	$147,424,707
24	UINTAH	$73,816,563	$26,576,121	$100,392,684	$260,132,810	$360,525,494
25	UTAH	$616,706,537	$134,179,142	$750,885,679	$55,104,699	$805,990,378
26	WASATCH	$44,448,762	$6,595,969	$51,044,731	$4,243,207	$55,287,938
27	WASHINGTON	$106,044,178	$19,137,190	$125,181,368	$7,940,126	$133,121,494
28	WAYNE	$6,297,140	$1,573,863	$7,871,003	$881,293	$8,752,296
29	WEBER	$475,891,000	$86,051,323	$561,942,323	$36,426,357	$598,368,680
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		$5,142,994,772	$1,159,146,916	$6,302,141,688	$1,940,317,536	$8,242,459,224

Table 9

1984 PERCENTAGE OF ASSESSED VALUES FOR REAL AND PERSONAL PROPERTIES BY UTAH COUNTIES

OBS	CO	LOCALLY-ASSESSED REAL PROPERTY VALUE	TOTAL PERSONAL PROPERTY VALUE	TOTAL LOCALLY-ASSESSED PROPERTY	TOTAL CENTRALLY-ASSESSED PROPERTY	TOTAL ALL PROPERTIES
1	BEAVER	0.31	0.28	0.31	0.47	0.35
2	BOX ELDER	2.22	4.39	2.61	1.49	2.35
3	CACHE	2.70	3.29	2.81	0.68	2.31
4	CARBON	1.19	1.46	1.24	3.36	1.74
5	DAGGETT	0.08	0.13	0.09	0.54	0.20
6	DAVIS	8.37	8.72	8.44	1.40	6.78
7	DUCHESNE	0.89	1.70	1.04	7.96	2.67
8	EMERY	0.37	0.61	0.41	13.56	3.51
9	GARFIELD	0.27	0.34	0.28	1.23	0.51
10	GRAND	0.40	0.81	0.47	2.03	0.84
11	IRON	1.29	0.98	1.23	0.91	1.15
12	JUAB	0.27	0.32	0.28	1.09	0.47
13	KANE	0.45	0.29	0.42	0.14	0.35
14	MILLARD	0.73	1.04	0.79	0.96	0.83
15	MORGAN	0.31	0.20	0.29	0.34	0.30
16	PIUTE	0.07	0.06	0.07	0.08	0.07
17	RICH	0.45	0.29	0.42	0.24	0.38
18	SALT LAKE	46.95	42.68	46.16	16.09	39.08
19	SAN JUAN	0.31	1.03	0.44	8.86	2.42
20	SANPETE	0.89	0.53	0.82	0.39	0.72
21	SEVIER	0.85	1.30	0.93	1.18	0.99
22	SUMMIT	3.92	1.62	3.50	15.82	6.40
23	TOOELE	1.00	4.31	1.61	2.38	1.79
24	UINTAH	1.44	2.29	1.59	13.41	4.37
25	UTAH	11.99	11.58	11.91	2.84	9.78
26	WASATCH	0.86	0.57	0.81	0.22	0.67
27	WASHINGTON	2.06	1.65	1.99	0.41	1.62
28	WAYNE	0.12	0.14	0.12	0.05	0.11
29	WEBER	9.25	7.42	8.92	1.88	7.28
		======	======	======	======	======
		100.00	100.00	100.00	100.00	100.00

Table 10

1984 SUMMARY OF PROPERTY TAXES, MILL LEVIES, AND FACTORING ORDERS FOR REAL AND PERSONAL PROPERTIES BY UTAH COUNTIES

(TAX VALUES IN DOLLARS)

OBS	COUNTY	LOCALLY-ASSESSED REAL PROPERTY TAXES	TOTAL PERSONAL PROPERTY TAXES	TOTAL LOCALLY-ASSESSED PROPERTY	TOTAL CENTRALLY-ASSESSED PROPERTY	TOTAL PROPERTY TAXES	WEIGHTED AVERAGE MILL RATE	TAX COMMISSION FACTORING ORDER
1	BEAVER	$914,884	$180,058	$1,094,942	$477,306	$1,572,248	0.05523	1.120
2	BOX ELDER	$5,882,656	$2,430,713	$8,313,369	$1,383,291	$9,696,660	0.05004	1.120
3	CACHE	$9,548,322	$2,568,304	$12,116,626	$860,785	$12,977,411	0.06822	1.120
4	CARBON	$4,611,988	$1,241,770	$5,853,758	$4,276,108	$10,129,866	0.07072	1.120
5	DAGGETT	$217,064	$74,293	$291,357	$501,897	$793,254	0.04898	1.120
6	DAVIS	$33,352,899	$7,669,370	$41,022,269	$2,085,666	$43,107,935	0.07712	1.120
7	DUCHESNE	$2,641,748	$1,065,640	$3,707,388	$7,657,527	$11,364,915	0.05164	1.120
8	EMERY	$1,440,707	$503,886	$1,944,593	$17,171,124	$19,115,717	0.06610	0.900
9	GARFIELD	$719,497	$195,576	$915,073	$1,052,001	$1,967,074	0.04723	1.046
10	GRAND	$1,203,923	$507,808	$1,711,731	$1,887,105	$3,598,836	0.05207	1.018
11	IRON	$5,229,790	$893,025	$6,122,815	$1,240,882	$7,363,697	0.07740	1.120
12	JUAB	$962,408	$246,089	$1,208,497	$1,278,993	$2,487,490	0.06441	1.189
13	KANE	$1,315,179	$190,863	$1,506,042	$152,273	$1,658,315	0.05693	1.120
14	MILLARD	$2,334,963	$728,524	$3,063,487	$1,074,982	$4,138,469	0.06059	1.104
15	MORGAN	$1,102,162	$159,050	$1,261,212	$435,215	$1,696,427	0.06868	1.026
16	PIUTE	$203,357	$38,290	$241,647	$80,492	$322,139	0.05671	1.000
17	RICH	$1,178,788	$175,415	$1,354,203	$244,710	$1,598,913	0.05159	1.120
18	SALT LAKE	$202,512,007	$41,081,538	$243,593,545	$25,387,125	$268,980,670	0.08350	1.120
19	SAN JUAN	$1,052,895	$680,640	$1,733,535	$9,385,412	$11,118,947	0.05564	1.105
20	SANPETE	$3,047,673	$385,633	$3,433,306	$467,835	$3,901,141	0.06582	1.120
21	SEVIER	$2,582,627	$828,764	$3,411,391	$1,153,015	$4,564,406	0.05594	1.120
22	SUMMIT	$11,253,873	$918,547	$12,172,420	$11,450,403	$23,622,823	0.04478	1.092
23	TOOELE	$3,921,321	$3,062,022	$6,983,343	$2,615,281	$9,598,624	0.06511	1.120
24	UINTAH	$4,308,067	$1,557,727	$5,865,794	$12,381,805	$18,247,599	0.05061	1.020
25	UTAH	$42,210,838	$8,808,667	$51,019,505	$3,498,383	$54,517,888	0.06764	1.150
26	WASATCH	$2,819,209	$421,078	$3,240,287	$257,900	$3,498,187	0.06327	1.035
27	WASHINGTON	$7,634,103	$1,341,258	$8,975,361	$521,725	$9,497,086	0.07134	1.078
28	WAYNE	$334,263	$82,790	$417,053	$46,424	$463,477	0.05295	1.120
29	WEBER	$37,302,651	$6,748,729	$44,051,380	$2,688,091	$46,739,471	0.07811	1.120
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		$391,839,862	$84,786,067	$476,625,929	$111,713,756	$588,339,685		

Table 11

1984 PERCENTAGE OF PROPERTY TAXES FOR REAL ANR PERSONAL PROPERTIES BY UTAH COUNTIES

OBS	COUNTY	LOCALLY-ASSESSED REAL PROPERTY TAXES	TOTAL PERSONAL PROPERTY TAXES	TOTAL LOCALLY-ASSESSED PROPERTY	TOTAL CENTRALLY-ASSESSED PROPERTY	TOTAL PROPERTY TAXES
1	BEAVER	0.23	0.21	0.23	0.43	0.27
2	BOX ELDER	1.50	2.87	1.74	1.24	1.65
3	CACHE	2.44	3.03	2.54	0.77	2.21
4	CARBON	1.18	1.46	1.23	3.83	1.72
5	DAGGETT	0.06	0.09	0.06	0.45	0.13
6	DAVIS	8.51	9.05	8.61	1.87	7.33
7	DUCHESNE	0.67	1.26	0.78	6.85	1.93
8	EMERY	0.37	0.59	0.41	15.37	3.25
9	GARFIELD	0.18	0.23	0.19	0.94	0.33
10	GRAND	0.31	0.60	0.36	1.69	0.61
11	IRON	1.33	1.05	1.28	1.11	1.25
12	JUAB	0.25	0.29	0.25	1.14	0.42
13	KANE	0.34	0.23	0.32	0.14	0.28
14	MILLARD	0.60	0.86	0.64	0.96	0.70
15	MORGAN	0.28	0.19	0.26	0.39	0.29
16	PIUTE	0.05	0.05	0.05	0.07	0.05
17	RICH	0.30	0.21	0.28	0.22	0.27
18	SALT LAKE	51.68	48.45	51.11	22.73	45.72
19	SAN JUAN	0.27	0.80	0.36	8.40	1.89
20	SANPETE	0.78	0.45	0.72	0.42	0.66
21	SEVIER	0.66	0.98	0.72	1.03	0.78
22	SUMMIT	2.87	1.08	2.55	10.25	4.02
23	TOOELE	1.00	3.61	1.47	2.34	1.63
24	UINTAH	1.10	1.84	1.23	11.08	3.10
25	UTAH	10.77	10.39	10.70	3.13	9.27
26	WASATCH	0.72	0.50	0.68	0.23	0.59
27	WASHINGTON	1.95	1.58	1.88	0.47	1.61
28	WAYNE	0.09	0.10	0.09	0.04	0.08
29	WEBER	9.52	7.96	9.24	2.41	7.94
		======	======	======	======	======
		100.00	100.00	100.00	100.00	100.00

Table 12

CURRENT DOLLAR MARKET VALUES FOR CENTRALLY-ASSESSED
REAL & PERSONAL PROPERTIES IN UTAH: 1969 TO 1984
(IN THOUSANDS OF DOLLARS)

OBS	YEAR	METAL MINING	NONMETAL MINING	TOTAL MINES	POWER COMPANIES	WATER GAS PIPELINES	RAILROADS AND TERMINAL	AUTO PASSENGER FREIGHT	TELEPHONE AND TELEGRAPH	AIRLINES	TOTAL UTILITIES	OIL AND GAS	TOTAL CENTRALLY ASSESSED
1	1969	$254,395	$105,061	$359,456	$239,275	$166,221	$252,957	$15,807	$216,607	$19,800	$910,667	$94,587	$1,364,710
2	1970	$332,201	$104,364	$436,565	$251,451	$171,258	$252,822	$18,302	$234,949	$19,331	$948,113	$97,660	$1,482,338
3	1971	$436,469	$102,008	$538,477	$267,660	$172,162	$256,200	$20,921	$259,249	$20,449	$996,641	$99,356	$1,634,474
4	1972	$430,652	$107,450	$538,102	$296,004	$175,177	$255,631	$22,873	$289,450	$18,823	$1,057,958	$107,279	$1,703,339
5	1973	$368,530	$115,867	$484,397	$351,055	$175,596	$262,333	$26,541	$326,192	$19,169	$1,160,886	$114,700	$1,759,983
6	1974	$347,133	$118,278	$465,411	$409,475	$177,302	$256,482	$30,380	$362,000	$19,910	$1,255,549	$158,657	$1,879,617
7	1975	$364,645	$120,691	$485,336	$469,588	$183,812	$268,451	$34,980	$392,973	$22,541	$1,372,345	$403,480	$2,261,161
8	1976	$319,942	$125,560	$445,502	$596,700	$193,584	$293,812	$37,416	$460,824	$23,016	$1,605,352	$486,745	$2,537,599
9	1977	$242,491	$172,229	$414,720	$769,004	$205,367	$302,842	$42,500	$497,971	$23,508	$1,841,192	$455,133	$2,711,045
10	1978	$235,531	$246,413	$481,944	$922,039	$256,952	$319,239	$57,130	$554,622	$26,743	$2,136,725	$492,875	$3,111,544
11	1979	$286,158	$312,950	$599,108	$1,220,168	$259,068	$325,232	$68,855	$624,650	$30,218	$2,528,191	$563,982	$3,691,281
12	1980	$293,810	$377,252	$671,062	$1,375,843	$283,019	$328,443	$75,486	$677,481	$39,171	$2,779,543	$674,883	$4,125,488
13	1981	$470,312	$479,900	$950,212	$1,485,995	$320,870	$360,050	$81,050	$729,145	$51,885	$3,028,995	$985,195	$4,964,402
14	1982	$477,351	$597,980	$1,075,331	$1,657,745	$330,140	$350,475	$85,050	$841,665	$53,320	$3,318,395	$1,483,944	$5,877,670
15	1983	$520,848	$703,990	$1,224,838	$2,099,150	$399,905	$315,565	$88,970	$937,280	$63,260	$3,904,130	$1,396,131	$6,525,099
16	1984	$449,617	$673,695	$1,123,312	$2,447,775	$448,615	$361,380	$82,610	$879,940	$74,365	$4,294,685	$1,917,698	$7,335,695

Table 13

CURRENT DOLLAR MARKET VALUES FOR LOCALLY-ASSESSED REAL & PERSONAL PROPERTIES IN UTAH: 1969 TO 1984
(IN THOUSANDS OF DOLLARS)

OBS	YEAR	RESIDENTIAL PROPERTY	COMMERCIAL AND INDUSTRIAL	AGRICULTURE AND OTHER	TOTAL LOCALLY ASSESSED	TOTAL ALL PROPERTIES
1	1969	$4,137,964	$1,728,384	$845,542	$6,711,890	$8,076,600
2	1970	$4,265,049	$1,824,941	$854,185	$6,944,174	$8,426,512
3	1971	$4,878,267	$1,949,033	$895,988	$7,723,288	$9,357,762
4	1972	$5,007,710	$2,092,814	$934,503	$8,035,027	$9,738,366
5	1973	$5,916,207	$2,771,077	$973,126	$9,660,410	$11,420,393
6	1974	$6,861,869	$3,423,859	$1,031,830	$11,317,557	$13,197,174
7	1975	$8,293,775	$3,859,123	$1,218,284	$13,371,182	$15,632,343
8	1976	$9,870,439	$4,348,772	$1,409,426	$15,628,636	$18,166,235
9	1977	$11,234,157	$4,884,436	$1,604,328	$17,722,921	$20,433,966
10	1978	$14,499,351	$6,317,154	$1,929,542	$22,746,047	$25,857,591
11	1979	$17,653,681	$7,473,027	$2,056,712	$27,183,420	$30,874,701
12	1980	$20,748,579	$8,559,849	$2,385,952	$31,694,379	$35,819,867
13	1981	$25,095,152	$10,071,402	$2,246,740	$37,413,294	$42,377,696
14	1982	$25,727,337	$10,876,964	$2,106,753	$38,711,054	$44,588,724
15	1983	$27,545,886	$10,241,320	$2,608,866	$40,396,072	$46,921,171
16	1984	$31,058,870	$14,241,448	$3,212,970	$48,513,288	$55,848,983

Table 14

CURRENT DOLLAR TAXES ON CENTRALLY-ASSESSED REAL & PERSONAL PROPERTIES IN UTAH: 1969 TO 1984
(IN THOUSANDS OF DOLLARS)

OBS	YEAR	METAL MINING	NONMETAL MINING	TOTAL MINES	POWER COMPANIES	WATER GAS PIPELINES	RAILROADS AND TERMINAL	AUTO PASSENGER FREIGHT	TELEPHONE AND TELEGRAPH	AIRLINES	TOTAL UTILITIES	OIL AND GAS	TOTAL CENTRALLY ASSESSED
1	1969	$13,517	$2,115	$15,632	$5,359	$3,468	$4,812	$599	$5,189	$367	$19,794	$2,819	$38,245
2	1970	$17,613	$2,059	$19,672	$5,594	$3,564	$4,775	$640	$5,583	$352	$20,508	$2,991	$43,171
3	1971	$23,602	$1,989	$25,591	$5,875	$3,538	$4,761	$706	$6,133	$364	$21,377	$3,064	$50,032
4	1972	$22,639	$1,987	$24,626	$6,003	$3,394	$4,494	$711	$6,431	$310	$21,343	$3,094	$49,063
5	1973	$18,908	$2,051	$20,959	$6,596	$3,244	$4,426	$738	$6,841	$299	$22,144	$3,158	$46,261
6	1974	$18,109	$2,129	$20,238	$7,481	$3,227	$4,179	$745	$7,491	$296	$23,419	$4,406	$48,063
7	1975	$19,435	$2,233	$21,668	$8,318	$3,262	$4,273	$888	$7,944	$347	$25,032	$10,654	$57,354
8	1976	$18,016	$2,061	$20,077	$10,307	$3,429	$4,559	$966	$9,130	$365	$28,756	$12,980	$61,813
9	1977	$14,184	$2,786	$16,970	$13,274	$3,567	$4,731	$989	$9,798	$369	$32,728	$12,036	$61,734
10	1978	$9,840	$3,700	$13,540	$13,534	$3,732	$4,284	$1,179	$8,557	$363	$31,649	$13,206	$58,395
11	1979	$11,811	$3,532	$15,343	$16,348	$3,417	$3,916	$1,282	$9,063	$376	$34,402	$13,338	$63,083
12	1980	$12,150	$4,494	$16,644	$18,092	$3,696	$3,871	$1,427	$9,730	$474	$37,290	$14,124	$68,059
13	1981	$14,276	$5,486	$19,762	$18,549	$3,986	$3,818	$1,681	$10,291	$581	$38,906	$18,252	$76,919
14	1982	$14,836	$6,953	$21,789	$21,133	$4,152	$3,917	$1,764	$12,335	$604	$43,905	$26,337	$92,031
15	1983	$16,773	$8,410	$25,183	$27,171	$5,368	$3,664	$1,895	$14,306	$751	$53,155	$26,815	$105,151
16	1984	$14,396	$7,983	$22,379	$30,957	$5,728	$3,997	$1,710	$13,074	$845	$56,311	$33,024	$111,714

Table 15

CURRENT DOLLAR TAXES ON LOCALLY-ASSESSED REAL & PERSONAL PROPERTIES IN UTAH: 1969 TO 1984
(IN THOUSANDS OF DOLLARS)

OBS	YEAR	RESIDENTIAL PROPERTY	COMMERCIAL AND INDUSTRIAL	AGRICULTURE AND OTHER	TOTAL 'LOCALLY ASSESSED	TOTAL ALL PROPERTIES
1	1969	$69,383	$28,697	$8,149	$106,229	$144,474
2	1970	$71,899	$30,751	$8,302	$110,952	$154,123
3	1971	$75,941	$33,350	$8,556	$117,847	$167,879
4	1972	$77,265	$34,315	$8,563	$120,143	$169,206
5	1973	$79,148	$36,838	$8,396	$124,383	$170,644
6	1974	$84,457	$39,757	$8,812	$133,026	$181,089
7	1975	$95,354	$45,006	$10,418	$150,778	$208,132
8	1976	$114,597	$51,585	$12,139	$178,321	$240,134
9	1977	$132,869	$58,041	$12,450	$203,360	$265,094
10	1978	$168,619	$67,421	$15,224	$251,264	$309,659
11	1979	$189,640	$74,420	$14,246	$278,306	$341,389
12	1980	$212,728	$83,980	$14,597	$311,305	$379,364
13	1981	$233,432	$92,538	$14,756	$340,726	$417,645
14	1982	$258,543	$105,581	$15,240	$379,364	$471,395
15	1983	$282,284	$124,599	$23,296	$430,179	$535,330
16	1984	$317,413	$134,302	$24,911	$476,626	$588,340

Table 16

CURRENT DOLLAR PROPERTY TAXES PER DOLLAR OF MARKET VALUE:
CENTRALLY-ASSESSED AND LOCALLY-ASSESSED REAL & PERSONAL PROPERTIES IN UTAH 1969--1984
(CENTS PER DOLLAR OF MARKET VALUE)

OBS	YEAR	METAL MINING	NON-METAL MINING	TOTAL MINING	POWER COMPANIES	WATER GAS AND PIPELINE	RAILROADS AND TERMINAL CAR	AUTO PASSENGER FREIGHT	TELEPHONE AND TELEGRAPH	AIRLINES
1	1969	5.31	2.01	4.35	2.24	2.09	1.90	3.79	2.40	1.85
2	1970	5.30	1.97	4.51	2.22	2.08	1.89	3.50	2.38	1.82
3	1971	5.41	1.95	4.75	2.19	2.08	1.88	3.37	2.37	1.78
4	1972	5.28	1.85	4.58	2.03	1.94	1.76	3.11	2.22	1.65
5	1973	5.13	1.77	4.33	1.88	1.85	1.69	2.78	2.10	1.56
6	1974	5.22	1.80	4.35	1.83	1.82	1.63	2.45	2.07	1.49
7	1975	5.33	1.85	4.46	1.77	1.77	1.59	2.54	2.02	1.54
8	1976	5.63	1.64	4.51	1.73	1.77	1.55	2.58	1.98	1.59
9	1977	5.85	1.62	4.09	1.73	1.74	1.56	2.33	1.97	1.57
10	1978	4.18	1.50	2.81	1.47	1.45	1.34	2.08	1.54	1.36
11	1979	4.13	1.13	2.56	1.34	1.32	1.20	1.86	1.45	1.24
12	1980	4.14	1.19	2.48	1.31	1.31	1.18	1.89	1.44	1.21
13	1981	3.04	1.14	2.08	1.25	1.24	1.06	2.07	1.41	1.12
14	1982	3.11	1.16	2.03	1.27	1.26	1.12	2.07	1.47	1.13
15	1983	3.22	1.19	2.06	1.29	1.34	1.16	2.13	1.53	1.19
16	1984	3.20	1.18	1.99	1.28	1.28	1.11	2.07	1.49	1.14

OBS	PUBLIC UTILITIES	OIL AND GAS	RESIDENTIAL PROPERTY	COMMERCIAL AND INDUSTRIAL	AGRICULTURE AND OTHER	TOTAL CENTRALLY ASSESSED	TOTAL LOCALLY ASSESSED	TOTAL ALL PROPERTIES
1	2.17	2.98	1.68	1.66	0.96	2.80	1.58	1.79
2	2.16	3.06	1.69	1.69	0.97	2.91	1.60	1.83
3	2.14	3.08	1.56	1.71	0.95	3.06	1.53	1.79
4	2.02	2.88	1.54	1.64	0.92	2.88	1.50	1.74
5	1.91	2.75	1.34	1.33	0.88	2.63	1.29	1.49
6	1.87	2.78	1.23	1.16	0.85	2.56	1.18	1.37
7	1.82	2.64	1.15	1.17	0.86	2.54	1.13	1.33
8	1.79	2.67	1.16	1.19	0.86	2.44	1.14	1.32
9	1.78	2.64	1.18	1.19	0.78	2.28	1.15	1.30
10	1.48	2.68	1.16	1.07	0.79	1.88	1.10	1.20
11	1.36	2.38	1.07	1.00	0.69	1.71	1.02	1.11
12	1.34	2.09	1.03	0.98	0.61	1.65	0.98	1.08
13	1.28	1.85	0.93	0.92	0.66	1.55	0.91	0.99
14	1.32	1.77	1.00	0.97	0.72	1.57	0.98	1.06
15	1.36	1.92	1.02	1.22	0.89	1.61	1.06	1.14
16	1.31	1.72	1.02	0.94	0.78	1.52	0.98	1.05

Table 17

NUMBER OF RESIDENTIAL DWELLING UNITS, AVERAGE MARKET VALUES AND AVERAGE RESIDENTIAL TAXES FOR HOUSING UNITS IN UTAH
(IN CURRENT AND CONSTANT DOLLARS)

OBS	YEAR	# OF RESIDENTIAL DWELLING UNITS	AVERAGE RESIDENTIAL TAXES	AVERAGE RESIDENTIAL MARKET VALUE	AVG. CONSTANT $ RESIDENTIAL TAXES	AVG. CONSTANT $ RESIDENTIAL MARKET VALUE
1	1969	228,318	$230	$14,936	$410	$25,144
2	1970	234,344	$232	$15,005	$384	$23,518
3	1971	245,465	$236	$16,834	$365	$25,277
4	1972	251,463	$236	$16,843	$346	$24,304
5	1973	272,250	$228	$18,883	$311	$26,082
6	1974	282,262	$236	$21,422	$292	$26,512
7	1975	293,303	$264	$25,342	$297	$28,347
8	1976	309,512	$298	$28,494	$320	$29,994
9	1977	329,777	$323	$30,289	$323	$30,289
10	1978	348,284	$413	$37,365	$383	$34,375
11	1979	362,880	$450	$43,917	$379	$35,997
12	1980	372,370	$494	$50,467	$377	$35,742
13	1981	381,623	$532	$60,238	$374	$36,271
14	1982	381,731	$575	$60,503	$377	$35,864
15	1983	396,395	$595	$61,984	$368	$35,787
16	1984	412,780	$647	$67,283	$376	$37,589
AVERAGE ANNUAL PERCENTAGE GROWTH RATE:		5.0	11.3	21.9	-0.5	3.1

1896

[redacted]

UTAH RESIDENT LONG FORM INDIVIDUAL INCOME TAX RETURN

For the year ending December 31, 1984 or other taxable year beginning ________, 19____, ending ________, 19____.

UTAH

1984

FORM TC-40

Use label. otherwise type or print in black or blue ink

Name (if joint return give first names and initials of both) ________ Last Name ________ Your social security number ________

Present home address (Number and ________ Spouse's social security number ________

INDIVIDUAL INCOME TAX

City, town or post office ________ County ________ State and ZIP Code ________

Occupation: Yours ________ Spouse's ________

•1. FILING STATUS — Check only one

A. ☐ Single, except head of household

B. ☐ Head of Household - Enter name of qualifying child/dependent

C. ☐ Married filing joint return

D. ☐ Married filing separately. Give spouse's social security number in heading above and enter spouse's full name here

•2. EXEMPTIONS

	Regular	65 or over	Blind	Enter number of boxes checked
Yourself	☐	☐	☐	
Spouse	☐	☐	☐	2A. ________

Number of dependent children who lived with you .... 2B. ________

Number of other dependents .... 2C. ________

TOTAL EXEMPTIONS CLAIMED .... •2D. ________

•3. ELECTION CAMPAIGN FUND — Check box indicating (1) party to which you wish to make a $1.00 contribution or, (2) no contribution. Checking box will not increase tax or reduce refund.

	Yourself	Spouse
American	☐	☐
Democrat	☐	☐
Libertarian	☐	☐
Republican	☐	☐
No Contribution	☐	☐

ATTACH CHECK HERE

ATTACH STATE COPY OF FORM W-2 HERE

4. Federal Return: (Check type of return filed. Attach complete copy with all schedules) ☐ Form 1040 ☐ Form 1040A ☐ 1040 EZ

5. Adjusted Gross Income (from Federal return - see instructions for line 5) .... • 5 ________

6. Deductions: Check type of deduction being used on state return — CHECK ONLY ONE

• ☐ **(A). Itemized Deductions** (amount shown on line 24 of Federal Schedule A), OR,

☐ **(B). Standard Deduction** (for single, married filing jointly and head of household: $1,300.00 minimum or 15% of line 5 with a $2,000.00 maximum. For married filing separately: $650.00 minimum or 15% of line 5, with a $1,000.00 maximum. Please read instructions for exceptions) .... • 6 ________

7. Exemptions (total exemptions claimed on line 2D times $750.00) .... • 7 ________

8. Federal Income Tax Determined for the Same Period (see instructions for line 8) .... • 8 ________

9. Interest from U.S. Government Obligations (included in Federal adjusted gross income) .... • 9 ________

10. Retirement Income (complete Schedule B on back of form) .... • 10 ________

11. State Tax Refund (if included as income on Federal return) .... • 11 ________

12. Adoption, Railroad Retirement, and Other Deductions (see instructions; attach explanation) .... • 12 ________

L

13. Total Exemptions and Deductions (add lines 6 through 12) .... 13 ________

14. Total Income Less Exemptions and Deductions (line 5 less line 13) .... 14 ________

15. Add State Income Tax (amount shown on line 6 of Federal Schedule A) .... • 15 ________

16. Equitable, Lump Sum and Other Adjustments (see instructions: attach explanation) .... • 16 ________

17. Total Additions (add lines 15 and 16) .... 17 ________

18. Total Utah Taxable Income (add lines 14 and 17) .... • 18 ________

COMPUTE THE TAX ON AMOUNT ON LINE 18 PER TAX RATE SCHEDULE ON REVERSE OF FORM

19. Utah Income Tax (from Tax Rate Schedules on back of form) .... • 19 ________

20. Credit for Utah Income Tax Withheld (attach withholding forms) .... • 20 ________

21. Credit for Income Taxes Paid to Another State (complete Schedule A on back of form) .... • 21 ________

22. Credit for Utah Income Tax Prepaid .... • 22 ________

23. Other Credits (complete Schedule C on back of form) .... • 23 ________

24. Total Credits (add lines 20 through 23) .... 24 ________

25. Additional Tax Due - If line 19 is larger than 24, subtract line 24 from line 19 and enter balance - PAY THIS AMOUNT ☹ • 25 ________

26. Refund - If line 24 is larger than line 19, subtract line 19 from line 24 and enter balance .... 26 ________

27. Utah Nongame Wildlife Fund. I wish to contribute ☐ $1 ☐ $5 ☐ $10 or $________ (enter amount), or ☐ I do not wish to contribute. **Enter contribution amount on line 27 at right** .... • 27 ________

28. Net Refund - subtract line 27 from line 26. This amount will be refunded to you. Please allow 90 days for processing ☺ • 28 ________

Send return and payment to:	UTAH STATE TAX COMMISSION 160 E. THIRD SOUTH SALT LAKE CITY, UTAH 84134-0134	OFFICIAL USE ONLY	ICR				UFA		P/A		A P P

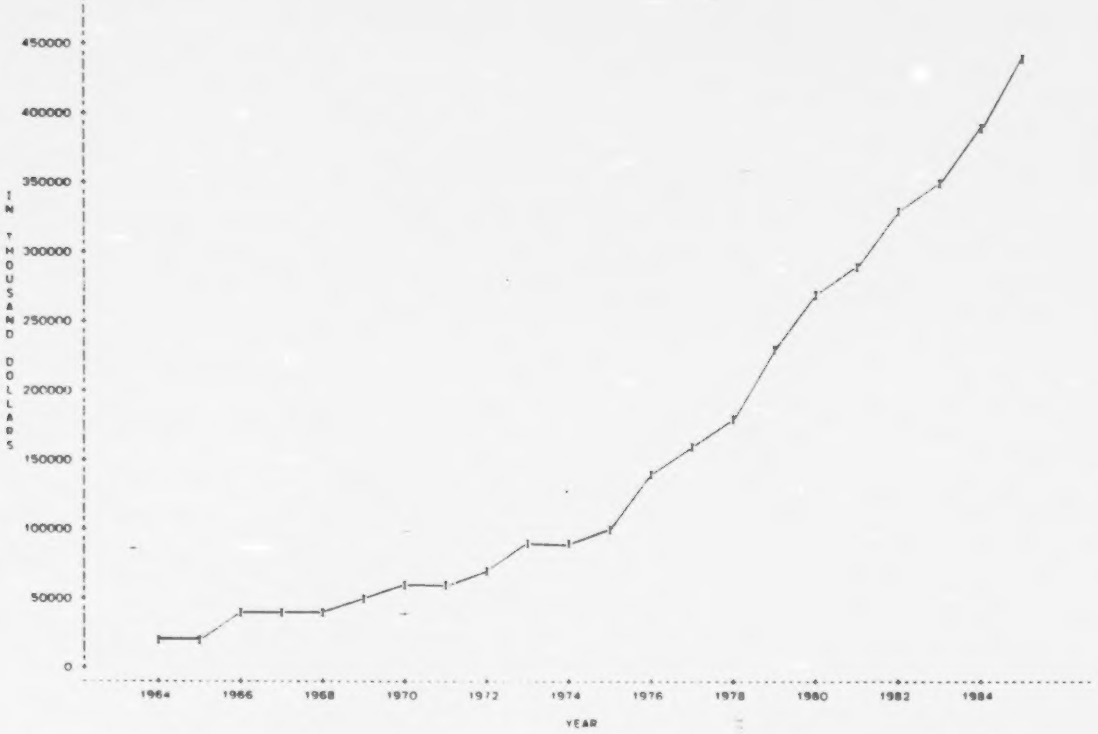
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

SIGN HERE

▶ ________ Your signature ________ Date ▶ ________ Preparer's signature (other than taxpayer) ________ Date

▶ ________ Spouse's signature (if filing jointly BOTH must sign even if only one had income) ________ Address (and ZIP code) ________ Preparer's Emp. Ident. or Soc. Sec. No.

INDIVIDUAL INCOME TAX



Fiscal Year	Collections	Fiscal Year	Collections
1966	$ 40,587,491	1976	$ 140,561,916
1967	39,947,742	1977	158,268,002
1968	43,316,845	1978	183,893,615
1969	50,887,135	1979	225,955,596
1970	61,334,600	1980	265,327,485
1971	61,883,516	1981	294,947,280
1972	74,096,483	1982	331,139,396
1973	88,546,711	1983	347,976,960
1974	90,032,358	1984	390,912,919*
1975	104,919,366	1985	435,509,993**

*Revised. Figure includes $2,620,914 from the mineral production withholding tax.

**Figure includes $4,392,302 from the mineral production withholding tax.

Rate of Tax: Effective for taxable years beginning on or after January 1, 1981, the rates are:

(a) FOR SINGLE TAXPAYER (exempt head of household) and FOR MARRIED FILING SEPARATE RETURNS:

If state taxable income is:	The tax is:
Not over $750	2 3/4% of state taxable income
Over $750 to $1,500	$21, plus 3 3/4% of amount over $750
Over $1,500 to $2,250	$49, plus 4 3/4% of amount over $1,500
Over $2,250 to $3,000	$84, plus 5 3/4% of amount over $2,250
Over $3,000 to $3,750	$128, plus 6 3/4% of amount over $3,000
Over $3,750	$178, plus 7 3/4% of amount over $3,750

(b) FOR MARRIED FILING JOINT RETURN AND HEAD OF HOUSEHOLD

If state taxable income is:	The tax is:
Not over $1,500	2 3/4% of state taxable income
Over $1,500 to $3,000	$41, plus 3 3/4% of amount over $1,500
Over $3,000 to $4,500	$98, plus 4 3/4% of amount over $3,000
Over $4,500 to $6,000	$169, plus 5 3/4% of amount over $4,500
Over $6,000 to $7,500	$255, plus 6 3/4% of amount over $6,000
Over $7,500	$356, plus 7 3/4% of amount over $7,500

Exemptions and standard deductions are the same as allowed by Federal law as of December 31, 1974 ($750 for each exemption); for single, married filing jointly and head of household a standard deduction of $1,300 minimum or 15% of adjusted gross income with a $2,000 maximum; for married filing separately, $650 minimum or 15% of adjusted gross income with a $1,000 maximum.

Applicable to: All resident individuals and fiduciaries who are required to file returns under federal rules and any nonresidents or part year residents having income from Utah sources. Employers are liable for withholding at a percentage (fixed by the Tax Commission) of federal withholding or from Tax Commission optional tables. Quarterly returns are required plus monthly prepayments of withholding averages over $500 per month. The percentage of Utah tax to be withheld as of February 1, 1979 to July 1, 1982 is 26% of the Federal withholding, 28% from July 1, 1982 to June 30, 1983 and 31% from July 1, 1983.

Legislative Changes:

SB 117 Income Tax Filing Penalties -- Revises the $50 penalty for late filing of returns. The $50 penalty will now apply to returns disclosing a refund only after a 90 day grace period has lapsed, and establishes the late penalty for such returns at one-half the refund amount or $50, whichever is less. The penalty for late filing of returns on incomes below the minimum state filing requirement is eliminated.

Legislative Fiscal Note: It is estimated that this bill will reduce revenues to the Uniform School Fund by approximately $25,000.

Amends 59-14a-92.
Effective date: retrospective operation to January 1, 1985.

SB 206 Business and Energy Credit Amendments -- Provides for an extension and and increase of the credit for installing a variety of renewable energy systems, including greater scope for business use of the credits.

Legislative Fiscal Note: This bill is expected to result in income tax energy credits of about $1,491,000 in 1985-86 and of $491,000 in 1986-87. The increased sales of energy systems might result in higher state income and sales tax revenues of $862,000 in calendar years 1985, 1986 and 1987.

Amends 59-14B-1 et. seq.
Effective date: retrospective to January 1, 1985.

HB 90 Income Withholding Amendments -- Amends state income withholding law to comply with new federal laws. Provides for the withholding of an obligor's income when delinquent on child support for more than 30 days. Establishes method for service and notice to obligee and procedure for the obligee to appeal a mistake of fact.

Enacts 30-3.5-1 and repeals and reenacts 78-45d.
Effective date: July 1, 1985.

HB 91 State Income Tax Intercept for Delinquent Child Support -- Allows the Department of Social Services to intercept the state income tax refund of a person who is delinquent in making child support payments.

Amends 59-14a-80.
Effective date: April 29, 1985.

Regulations/Rules adopted by the Tax Commission:

None.

Contact: Frank Marshall, Managing Auditor, Income Tax, 530-6375

Table 18

SUMMARY OF 1982 INDIVIDUAL INCOME TAX RETURNS
WITH UTAH ADDRESSES FILING WITH I.R.S.
CLASSIFIED BY >> COUNTY << AND BY ADJUSTED GROSS INCOME

ADJUSTED GROSS INCOME CLASS	NO. OF RETURNS	ADJUSTED GROSS INCOME*	FEDERAL* TAX PAID	EFFECTIVE FED. TAX RATE	NO. OF NET** EXEMPTIONS
		STATE OF UTAH			
UNDER $1	5901	$-151,753,222	$1,320,714	-0.87	19175
$ 1 - 5000	105811	$269,992,820	$3,238,023	1.20	143980
$ 5001 - 10000	87837	$653,443,584	$32,629,961	4.99	168558
$ 10001 - 15000	74264	$923,141,197	$69,817,920	7.56	175754
$ 15001 - 20000	62791	$1,096,182,849	$98,861,412	9.02	181336
$ 20001 - 25000	57419	$1,289,891,309	$128,272,139	9.94	196830
$ 25001 - 30000	49689	$1,361,859,198	$148,488,909	10.90	187622
$ 30001 - 35000	36616	$1,185,158,329	$141,813,781	11.97	143144
$ 35001 - 40000	25060	$935,651,544	$123,581,189	13.21	96957
$ 40001 - 45000	15882	$671,628,464	$97,377,907	14.50	60949
$ 45001 - 50000	9664	$456,964,257	$71,244,894	15.59	36957
$ 50001 - 75000	14239	$831,792,551	$147,157,038	17.69	53887
$ 75001 - 100000	2811	$239,303,646	$50,834,569	21.24	11305
OVER $100,000	2743	$516,485,752	$161,116,257	31.19	10333
TOTAL STATE OF U	550727	$10,279,742,279	$1,275,754,712	12.41	1486827
		B. PERCENTAGE DISTRIBUTION			
UNDER $1	1.1	-1.5	0.1		1.3
$ 1 - 5000	19.2	2.6	0.3		9.7
$ 5001 - 10000	15.9	6.4	2.6		11.3
$ 10001 - 15000	13.5	9.0	5.5		11.8
$ 15001 - 20000	11.4	10.7	7.7		12.2
$ 20001 - 25000	10.4	12.5	10.1		13.2
$ 25001 - 30000	9.0	13.2	11.6		12.6
$ 30001 - 35000	6.6	11.5	11.1		9.6
$ 35001 - 40000	4.6	9.1	9.7		6.5
$ 40001 - 45000	2.9	6.5	7.6		4.1
$ 45001 - 50000	1.8	4.4	5.6		2.5
$ 50001 - 75000	2.6	8.1	11.5		3.6
$ 75001 - 100000	0.5	2.3	4.0		0.8
OVER $100,000	0.5	5.0	12.6		0.7
TOTAL	100.0	100.0	100.0		100.0
		C. AVERAGE PER RETURN			
UNDER $1		$-25,717	$224		3.25
$ 1 - 5000		$2,552	$31		1.36
$ 5001 - 10000		$7,439	$371		1.92
$ 10001 - 15000		$12,431	$940		2.37
$ 15001 - 20000		$17,458	$1,574		2.89
$ 20001 - 25000		$22,465	$2,234		3.43
$ 25001 - 30000		$27,408	$2,988		3.78
$ 30001 - 35000		$32,367	$3,873		3.91
$ 35001 - 40000		$37,336	$4,931		3.87
$ 40001 - 45000		$42,289	$6,131		3.84
$ 45001 - 50000		$47,285	$7,372		3.82
$ 50001 - 75000		$58,417	$10,335		3.78
$ 75001 - 100000		$85,131	$18,084		4.02
OVER $100,000		$188,292	$58,737		3.77
TOTAL		$18,666	$2,316		2.70

* DOLLAR AMOUNTS MAY NOT SUM EXACTLY DUE TO ROUNDING OF CENTS
** EXCLUDES OLD AGE AND BLIND EXEMPTIONS. PROXY FOR POPULATION

Table 19

COMPARATIVE COUNTY PROFILE ON NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND NET EXEMPTIONS, 1981 and 1982

	Household Proxy				Adjusted Gross Income				Population Proxy			
	No. of Returns		Percent Change		(In millions of $'s)		Percent Change		Net Exemptions		Percent Change	
County	1981	1982	80-81	81-82	1981	1982	80-81	81-82	1981	1982	80-81	81-82
BEAR RIVER	32,049	32,341	0.9%	0.9%	$ 533.9	$ 546.1	12.7%	2.3%	88,652	91,139	1.7%	2.8%
Box Elder	11,737	11,718	0.2	-0.2	208.8	213.0	13.0	2.0	33,308	33,933	-0.1	1.9
Cache	19,546	19,930	1.1	2.0	311.0	322.0	12.0	3.5	53,102	55,165	2.6	3.9
Rich	766	693	2.8	-9.5	14.1	11.1	22.6	-21.3	2,242	2,041	7.2	-9.0
WASATCH FRONT	360,412	363,259	1.1	0.8	6,805.3	7,117.1	12.1	4.6	926,250	940,480	1.9	1.5
Morgan	1,652	1,620	1.6	-1.9	33.7	33.2	18.7	-1.5	5,008	5,044	2.2	0.7
Weber*	62,073	56,433	1.6	-9.1	1,122.3	1,053.3	12.1	-6.1	162,018	144,729	2.1	-10.7
Davis	52,921	53,831	2.4	1.7	1,025.2	1,083.4	13.1	5.7	150,447	153,640	2.9	2.1
Salt Lake*	235,406	241,445	0.6	2.6	4,462.2	4,754.0	11.8	6.5	586,311	609,775	1.5	4.0
Tooele*	8,360	9,930	3.8	18.8	161.9	193.2	13.4	19.3	22,466	27,292	2.6	21.5
MOUNTAIN LANDS	73,530	74,053	1.3	0.7	1,231.5	1,222.7	12.4	-0.7	209,289	214,993	1.9	2.7
Summit	4,375	4,558	2.1	4.2	80.8	83.4	13.0	3.2	10,487	10,904	2.3	4.0
Utah	66,179	66,524	1.3	0.5	1,100.8	1,090.5	12.4	-0.9	190,423	195,602	2.0	2.7
Wasatch	2,976	2,971	-0.4	-0.2	49.9	48.8	12.1	-2.2	8,379	8,487	-4.2	1.3
CENTRAL	15,198	15,734	1.0	3.5	244.5	237.1	18.5	- 3.0	44,994	47,153	0.9	4.8
Juab	1,883	1,840	-1.2	- 2.3	30.3	27.8	15.2	- 8.3	5,426	5,454	-1.7	0.5
Millard	2,965	3,263	7.6	10.1	55.9	49.6	46.0	-11.3	8,992	9,975	6.3	10.9
Piute	351	375	-4.9	6.8	4.4	4.4	2.3	0.0	962	1,058	-9.9	10.0
Sanpete	4,311	4,504	-1.4	4.5	62.7	64.9	11.0	3.5	13,090	13,955	-0.1	6.6
Sevier	4,851	4,981	1.3	2.7	79.2	80.0	12.0	1.0	14,062	14,424	0.9	2.6
Wayne	837	771	-2.1	- 7.9	12.0	10.4	16.5	-13.3	2,462	2,287	-2.2	- 7.1
SOUTHWESTERN	17,866	18,572	1.3	4.0	264.5	270.2	12.2	2.2	50,011	52,916	1.7	5.8
Beaver	1,431	1,522	-2.3	6.4	21.1	18.3	9.3	-13.3	4.068	4,383	-2.8	7.7
Garfield	1,229	1,311	-5.2	6.7	16.6	17.0	16.9	2.4	3,344	3,579	-3.3	7.0
Iron	5,594	5,793	0.9	3.6	83.6	87.6	9.6	4.8	15,700	16,626	1.2	5.9
Kane	1,401	1,386	0.8	-1.1	20.0	20.6	9.3	3.0	3,810	3,929	1.0	3.1
Washington	8,211	8,560	3.5	4.3	123.4	126.6	14.5	2.6	23,089	24,399	3.9	5.7
UINTAH BASIN	12,626	12,901	10.8	2.2	245.0	246.1	31.5	0.4	36,539	38,349	9.7	5.0
Daggett	280	241	- 1.4	-13.9	4.7	4.0	27.0	-14.9	768	691	5.8	-10.0
Duchesne	4,670	4,893	5.1	4.8	86.9	89.0	27.0	2.4	14,181	15,166	4.9	6.9
Uintah	7,676	7,767	15.2	1.2	153.4	153.1	34.2	- 0.2	21,590	22,492	13.3	4.2
SOUTHEASTERN	17,771	17,438	2.9	-1.9	344.1	361.4	13.3	5.0	50,861	50,975	3.8	0.2
Carbon	8,370	8,229	6.2	-1.7	171.5	188.0	16.0	9.6	22,720	22,726	7.0	0.0
Emery	3,859	3,756	9.2	-2.7	78.6	84.1	20.6	7.0	12,101	12,139	8.9	0.3
Grand	2,944	2,816	-6.0	-4.3	53.0	48.4	2.7	-8.7	7,477	7,285	-5.0	-2.6
San Juan	2,598	2,637	-4.5	1.5	41.0	40.9	5.1	-0.2	8,563	8,825	-2.5	3.4
SUBTOTAL	529,452	534,298	1.4	0.9	$ 9,668.8	$10,000.7	12.8	3.4	1,406,596	1,436,005	2.1	2.1
Prior Year, Other Utah & Out of State	14,274	16,429	N/A	15.1	306.9	279.0	N/A	-9.1	46,065	50,822	N/A	10.3
State of Utah	543,726	550,727	N/A	1.3	$ 9,975.7	$10,279.7	N/A	3.0	1,452,661	1,486,827	N/A	2.4

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* Represents major ZipCode revision

Table 20

SUMMARY OF AVERAGE ADJUSTED GROSS INCOME, FEDERAL TAXES AND NET EXEMPTIONS, 1982
CLASSIFIED BY FILING STATUS AND BY COUNTY, RANKED BY AVERAGE AGI

FS=SINGLE

	COUNTY	NO. OF RETURNS	AVERAGE ADJ. GROSS INCOME	AVERAGE FEDERAL TAXES	AVERAGE NET EXEMPTIONS
1	OTHER UTAH	6	$12,345	$1,570	1.33
2	CARBON	2687	$11,320	$1,633	1.09
3	EMERY	1001	$10,028	$1,413	1.07
4	SALT LAKE	100956	$9,846	$1,286	1.06
5	UINTAH	2524	$9,726	$1,387	1.07
6	TOOELE	3395	$9,328	$1,168	1.08
7	SUMMIT	2123	$9,064	$1,201	1.04
8	DUCHESNE	1427	$8,996	$1,145	1.08
9	WEBER	21360	$8,992	$1,085	1.07
10	MORGAN	463	$8,951	$1,097	1.04
11	OUT OF STATE	107	$8,895	$1,174	1.13
12	WAYNE	217	$8,138	$1,064	1.06
13	BOX ELDER	3763	$8,050	$960	1.06
14	DAVIS	18971	$7,996	$881	1.05
15	RICH	217	$7,852	$1,007	1.06
16	GRAND	976	$7,830	$962	1.05
17	WASATCH	1004	$7,539	$819	1.06
18	CACHE	7318	$7,429	$799	1.04
19	SEVIER	1612	$7,315	$831	1.07
20	MILLARD	980	$7,280	$829	1.06
21	UTAH	22976	$6,965	$698	1.05
22	DAGGETT	70	$6,845	$743	1.03
23	IRON	1962	$6,834	$704	1.04
24	SAN JUAN	826	$6,807	$786	1.09
25	WASHINGTON	2691	$6,699	$667	1.04
26	SANPETE	1316	$6,524	$637	1.06
27	JUAB	546	$6,418	$679	1.08
28	GARFIELD	448	$6,371	$803	1.05
29	KANE	452	$6,349	$669	1.05
30	BEAVER	444	$6,035	$683	1.09
31	PIUTE	104	$5,921	$587	1.02

SUMMARY OF AVERAGE ADJUSTED GROSS INCOME, FEDERAL TAXES AND NET EXEMPTIONS, 1982
CLASSIFIED BY FILING STATUS AND BY COUNTY, RANKED BY AVERAGE AGI

------------------------------------ FS=MARRIED JOINT ------------------------------------

	COUNTY	NO. OF RETURNS	AVERAGE ADJ. GROSS INCOME	AVERAGE FEDERAL TAXES	AVERAGE NET EXEMPTIONS
32	CARBON	5208	$29,349	$4,097	3.66
33	SALT LAKE	128470	$28,420	$3,877	3.72
34	DAVIS	32739	$27,880	$3,298	3.97
35	EMERY	2720	$27,065	$3,254	4.05
36	SUMMIT	2450	$27,014	$3,425	3.62
37	TOOELE	5897	$26,157	$3,428	3.75
38	WEBER	31619	$26,009	$3,220	3.61
39	OTHER UTAH	6	$25,810	$4,269	3.17
40	UINTAH	5087	$25,670	$3,452	3.87
41	MORGAN	1128	$25,467	$2,933	4.01
42	BOX ELDER	7479	$23,882	$2,973	3.87
43	GRAND	1733	$23,197	$3,217	3.48
44	DUCHESNE	3422	$22,137	$2,608	4.00
45	UTAH	41666	$21,961	$2,282	4.07
46	OUT OF STATE	104	$21,853	$3,203	3.47
47	CACHE	12063	$21,720	$2,343	3.88
48	WASATCH	1897	$21,448	$2,277	3.87
49	SEVIER	3263	$20,594	$2,322	3.86
50	SAN JUAN	1667	$20,445	$2,039	4.51
51	DAGGETT	178	$20,113	$2,351	3.61
52	IRON	3651	$20,077	$2,107	3.92
53	RICH	476	$19,618	$2,357	3.82
54	KANE	903	$19,158	$1,874	3.79
55	WASHINGTON	5689	$19,140	$1,881	3.80
56	JUAB	1254	$19,096	$1,855	3.84
57	MILLARD	2242	$18,939	$2,200	3.98
58	SANPETE	3098	$17,997	$1,677	4.01
59	GARFIELD	837	$16,590	$1,681	3.68
60	WAYNE	562	$15,588	$1,532	3.78
61	BEAVER	1038	$14,745	$1,735	3.70
62	PIUTE	274	$13,614	$1,134	3.54

SUMMARY OF AVERAGE ADJUSTED GROSS INCOME, FEDERAL TAXES AND NET EXEMPTIONS, 1982
CLASSIFIED BY FILING STATUS AND BY COUNTY, RANKED BY AVERAGE AGI

------------------------------ FS=MARRIED SEPARATE ------------------------------

	COUNTY	NO. OF RETURNS	AVERAGE ADJ. GROSS INCOME	AVERAGE FEDERAL TAXES	AVERAGE NET EXEMPTIONS
63	SAN JUAN	34	$11,182	$2,834	1.85
64	DUCHESNE	58	$9,017	$1,224	2.19
65	DAVIS	494	$8,938	$1,091	1.63
66	WEBER	647	$8,748	$1,076	1.66
67	RICH	6	$8,400	$1,470	1.50
68	UINTAH	105	$8,252	$1,233	1.63
69	SUMMIT	64	$8,142	$939	1.45
70	SALT LAKE	2944	$8,129	$1,374	1.72
71	PIUTE	6	$7,826	$809	1.50
72	TOOELE	91	$7,814	$863	1.70
73	MORGAN	16	$7,554	$787	2.00
74	BOX ELDER	96	$7,107	$684	1.40
75	EMERY	47	$7,081	$822	1.89
76	MILLARD	31	$7,051	$467	1.94
77	UTAH	1033	$6,690	$665	1.51
78	CARBON	90	$6,650	$772	1.49
79	SEVIER	50	$6,548	$508	1.44
80	BEAVER	11	$6,458	$415	1.82
81	WASHINGTON	137	$6,168	$396	1.82
82	SANPETE	44	$5,753	$402	1.82
83	OUT OF STATE	16	$5,735	$344	1.88
84	CACHE	227	$5,694	$419	1.40
85	GRAND	26	$5,050	$587	1.46
86	KANE	15	$4,821	$276	1.60
87	WASATCH	29	$4,807	$433	1.79
88	JUAB	16	$4,638	$258	1.56
89	IRON	6	$4,101	$8	1.67
90	GARFIELD	21	$3,447	$119	1.19
91	WAYNE	5	$-1,829	$0	2.20

SUMMARY OF AVERAGE ADJUSTED GROSS INCOME, FEDERAL TAXES AND NET EXEMPTIONS, 1982
CLASSIFIED BY FILING STATUS AND BY COUNTY, RANKED BY AVERAGE AGI

FS=HEAD OF HOUSEHOLD

	COUNTY	NO. OF RETURNS	AVERAGE ADJ. GROSS INCOME	AVERAGE FEDERAL TAXES	AVERAGE NET EXEMPTIONS
92	PIUTE				
93	SUMMIT	211	$15.208	$1.499	2.42
94	DAGGETT				
95	CARBON	466	$14,785	$1,753	2.60
96	TOOELE	725	$14,683	$1,582	2.60
97	EMERY	171	$14,668	$1,490	2.78
98	OTHER UTAH	3	$14,401	$1,590	2.67
99	DAVIS	2860	$14,183	$1,382	2.54
100	SALT LAKE	17018	$13,900	$1,486	2.52
101	WEBER	4028	$13,311	$1,341	2.51
102	WAYNE	17	$12,809	$1,355	2.65
103	BOX ELDER	580	$12,598	$1,303	2.54
104	CACHE	775	$12,383	$1,178	2.52
105	MORGAN	53	$12,159	$1,510	2.32
106	DUCHESNE	253	$12,088	$1,220	2.74
107	UINTAH	503	$12,008	$1,179	2.78
108	UTAH	2890	$11,732	$988	2.70
109	GRAND	208	$11,487	$1,160	2.60
110	WASATCH	138	$11,358	$1,030	2.51
111	RICH	18	$11,122	$830	2.78
112	JUAB	83	$11,122	$1,148	2.87
113	MILLARD	118	$10,835	$977	2.75
114	SEVIER	207	$10,307	$905	2.50
115	KANE	72	$10,091	$685	2.83
116	WASHINGTON	865	$9,690	$708	2.66
117	SAN JUAN	183	$9,555	$723	3.09
118	OUT OF STATE	15	$9,391	$871	2.67
119	SANPETE	207	$9,374	$685	2.79
120	IRON	54	$8,911	$808	2.22
121	BEAVER	69	$8,498	$707	2.51
122	GARFIELD	39	$7,897	$487	2.79

FORM TC 71A - Rev. 7/83

STATE OF UTAH

SCHEDULE A — ALLOCATION OF LOCAL SALES AND USE TAXES — TWO OR MORE PLACES OF BUSINESS IN UTAH

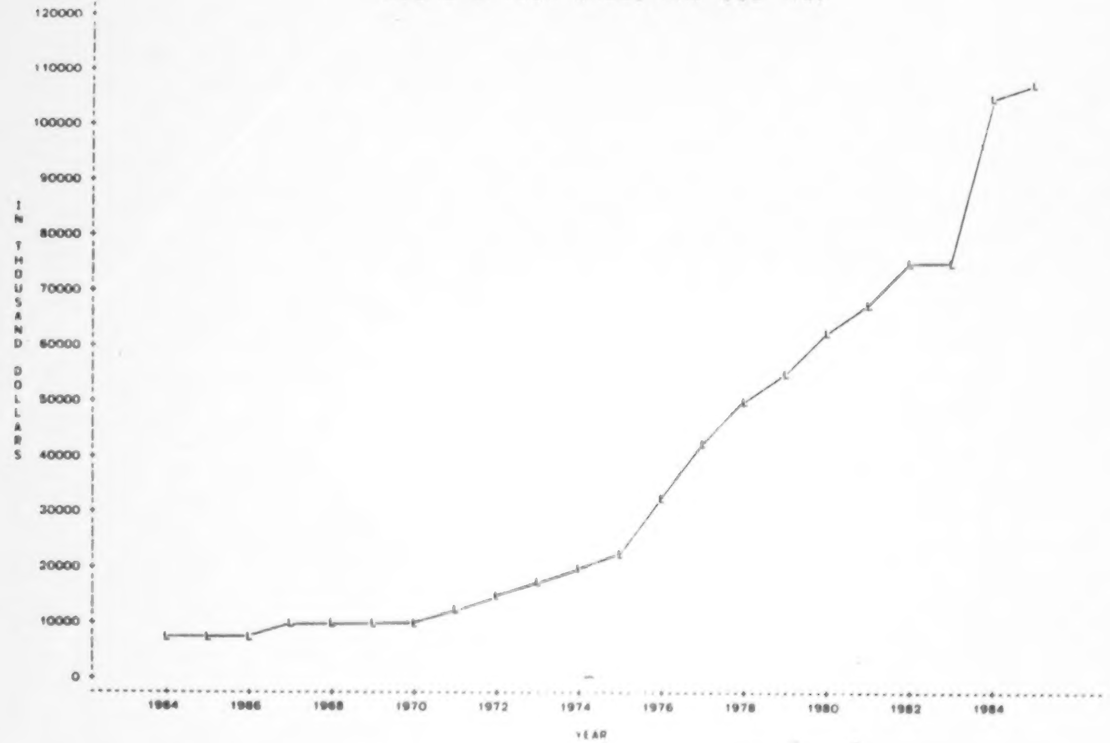
ACCOUNT NUMBER AND TAX PERIOD

READ INSTRUCTIONS ON REVERSE SIDE OF THE DUPLICATE COPY

(1) LOCATION OF EACH PLACE OF BUSINESS	(2) CODE	(3) SALES AND PURCHASES SUBJECT TO SALES TAX	(4) COMBINED SALES TAX RATE	(5) STATE AND LOCAL SALES TAX	(6) PURCHASES SUBJECT TO USE TAX	(7) COMBINED USE TAX RATE	(8) STATE AND LOCAL USE TAX
						LOCAL OPTION SALES AND USE TAX	
TOTALS		$		$	$		$
ORIGINAL OF THIS SCHEDULE SHOULD BE ATTACHED TO RETURN, FORM TC 71M		MUST BE INCLUDED IN LINE 7 TOTAL FORM TC 71M		TO LINE 12, COL I FORM TC 71M	MUST BE INCLUDED IN LINE 4 TOTAL FORM TC 71M		TO LINE 12, COL. II FORM TC 71M

Continuous Interfolded ® MCD ® M&F v Patents 3,016,308, 3,429,827

LOCAL OPTION SALES AND USE TAX



Fiscal Year	Collections	Fiscal Year	Collections
1966	$ 8,730,728	1976	$33,333,154
1967	9,085,848	1977	42,148,484
1968	9,491,961	1978	49,177,918
1969	10,589,553	1979	55,949,450
1970	11,174,642	1980	62,736,929
1971	12,402,057	1981	67,002,776
1972	14,369,001	1982	75,053,672
1973	16,604,886	1983	75,552,049
1974	19,036,945	1984	104,750,161*
1975	21,735,782	1985	107,977,933**

Rate of Tax:	7/8 of 1% from July 1, 1983 through June 30, 1986; 29/32 of 1% from July 1, 1986 through December 31, 1989; 1% January 1, 1990.
Applicable to:	The purchase price on the same transactions as the state sales and use tax laws and must be adopted by ordinance; retailers are liable for the tax collection, purchasers liable under same conditions; as for the local sales and use taxes, the Tax Commission acts as agent for local governmental units.

*Includes $10,715,350 of accelerated sales tax collections, not distributed until September, 1984.

**Includes $10,651,038 of accelerated sales tax collections, not distributed until September, 1985.

Disposition of Revenue:

Returned to participating local government units. For the last three quarters of the 1984-85 fiscal year 70 percent of local option sales taxes were returned on the point of sale basis, while 30 percent were distributed on a prorated population basis. The first fiscal quarter was distributed on the basis of 75 percent point of sale and 25 percent population.

Legal Citations: Utah Code Annotated, Sections 11-9-1 through 11-9-11.

Legislative Changes:

Refer to legislative changes under state sales and use tax.

Regulations/Rules adopted by the Tax Commission:

Refer to regulations/rules under state sales and use tax.

Contact: Herb Hopes, Operations Division, Phone 530-6060

Table 21

SUMMARY OF DISTRIBUTION OF UNIFORM LOCAL SALES AND USE TAX PARTICIPATING UNITS FOR FISCAL YEARS 1983-84 AND 1984-85

Unit	Net Distibution After Administrative Costs		Percentage Increase (Decrease)
	7-1-83 to 6-30-84	7-1-84 to 6-30-85	
Beaver County (Unincorporated)	$ 63,117.33	$ 21,399.02	(66.10)
Cities and Towns			
Beaver	96,761.35	95,784.45	(1.01)
Milford	48,511.28	59,283.03	22.20
Minersville	16,845.85	21,097.69	25.24
Total Cities and Towns	$ 162,118.48	$ 176,165.17	8.66
Total Beaver County Including Cities and Towns	$ 225,235.81	$ 197,564.19	(12.29)
Box Elder Co. (Unincorporated)	$ 400,639.45	$ 414,699.53	3.51
Cities and Towns			
Bear River	3,457.48	3,818.35	10.44
Brigham City	701,712.06	854,360.19	21.75
Corrine	16,842.67	19,669.91	16.79
Deweyville	4,773.89	7,237.91	51.61
Elwood	9,343.56	14,820.89	58.62
Fielding	6,821.95	9,110.82	33.55
Garland	33,388.09	41,166.52	23.30
Honeyville	17,642.96	23,415.82	32.72
Howell	2,518.79	3,676.24	45.95
Mantua	8,146.47	11,113.72	36.42
Perry	41,539.32	96,268.57	131.75
Plymouth	6,414.64	7,341.67	14.45
Portage	3,313.45	4,208.47	27.01
Snowville	10,489.63	10,317.57	(1.64)
Tremonton	315,462.55	345,101.94	9.40
Willard	31,171.59	39,274.17	25.99
Total Cities and Towns	$ 1,213,039.10	$ 1,490,902.76	22.91
Total Box Elder County Including Cities and Towns	$ 1,613,678.55	$ 1,905,602.29	18.09
Cache County (Unincorporated)	$ 124,136.31	$ 120,268.37	(3.12)
Cities and Towns			
Amalga	25,122.84	25,563.95	1.76
Clarkston	8,971.44	12,655.44	41.06
Cornish	3,341.31	4,937.28	47.76
Hyde Park	35,362.97	45,042.20	27.37
Hyrum	106,968.86	129,797.73	21.34
Lewiston	38,591.76	46,132.10	19.54
Logan	1,890,581.53	2,097,265.06	10.93
Mendon	13,532.36	16,998.82	25.62
Millville	15,944.75	22,998.63	44.24
Newton	9,070.11	15,129.77	66.81
Nibley	27,374.80	33,937.96	23.98
North Logan	193,387.65	191,155.30	(1.15)

Unit	Net Distribution After Administrative Costs		Percentage Increase (Decrease)
	7-1-83 to 6-30-84	7-1-84 to 6-30-85	
Cache County-cont'd			
Paradise	$ 10,779.72	$ 13,468.61	24.94
Providence	44,535.81	62,248.03	39.77
Richmond	40,661.18	51,437.79	26.50
River Heights	18,448.82	26,639.00	44.39
Smithfield	184,904.60	223,152.72	20.69
Trenton	8,981.17	14,498.92	61.44
Wellsville	35,937.24	48,058.87	33.73
Total Cities and Towns	$ 2,712,498.92	$ 3,081,118.18	13.59
Total Cache County Including Cities and Towns	$ 2,836,635.23	$ 3,201,386.55	12.86
Carbon County (Unincorporated)	$ 289,811.05	$ 337,655.70	16.51
Cities and Towns			
East Carbon	33,864.91	50,387.61	48.79
Helper	151,159.09	177,194.96	17.22
Hiawatha	9,963.73	9,026.86	(9.40)
Scofield	2,246.49	3,373.95	50.19
Sunnyside	14,613.88	20,103.39	37.56
Wellington	28,001.75	44,186.48	57.80
Price	907,148.77	948,350.60	4.54
Total Cities and Towns	$ 1,146,998.62	$ 1,252,623.85	9.21
Total Carbon County Including Cities and Towns	$ 1,436,809.67	$ 1,590,279.55	10.68
Daggett County (Unincorporated)	$ 23,361.11	$ 32,756.44	40.22
Cities and& Towns			
Manila	15,345.52	16,071.42	4.73
Total Cities and Towns	$ 15,345.52	$ 16,071.42	4.73
Total Daggett County Including Cities and Towns	$ $38,706.63	$ $48,827.86	26.15
Davis County (Unincorporated)	$ 300,873.36	$ 351,779.68	16.92
Cities and Towns			
Bountiful	1,728,371.03	2,140,401.76	23.84
Centerville	428,190.86	546,433.90	27.61
Clearfield	625,794.19	753,819.97	20.46
Clinton	88,445.89	131,018.41	48.13
Farmington	163,728.40	201,847.52	23.28
Fruit Heights	50,396.37	72,040.04	42.95
Kaysville	294,659.57	370,102.22	25.60
Layton	1,661,850.31	1,957,210.90	17.77
North Salt Lake	532,298.32	537,210.08	0.92
South Weber	40,549.25	53,763.52	32.59
Sunset	188,567.79	225,903.97	19.80
Syracuse	233,195.91	262,476.84	12.56
West Bountiful	154,273.89	183,253.20	18.78
West Point	33,217.61	49,813.46	49.96
Woods Cross	367,089.55	407,876.05	11.11
Total Cities and Towns	$ 6,590,628.94	$7,893,171.84	19.76
Total Davis County Including Cities and Towns	$6,891,502.30	$8,244,951.52	19.64

Unit	Net Distribution After Administrative Costs 7-1-83 to 6-30-84	Net Distribution After Administrative Costs 7-1-84 to 6-30-85	Percentage Increase (Decrease)
Duchesne County (Unincorp.)	$ 375,667.94	$ 399,332.80	6.30
Cities and Towns			
Altamont	24,188.43	30,227.01	24.96
Duchesne	93,244.36	100,671.53	7.97
Myton	9,795.39	15,999.22	63.33
Roosevelt	588,372.66	585,038.94	(0.57)
Total Cities and Towns	$ 715,600.84	$ 731,936.70	2.28
Total Duchesne County Including Cities and Towns	$ 1,091,268.78	$ 1,131,269.50	3.67
Emery County (Unincorporated)	$ 43,418.04	$ 92,119.81	112.17
Cities and Towns			
Castle Dale	91,285.75	113,196.41	24.00
Cleveland	11,743.51	15,072.46	28.35
Elmo	4,653.10	6,903.93	48.37
Emery	7,613.23	9,394.90	23.40
Ferron	43,537.49	55,780.85	28.12
Green River	90,930.48	93,354.64	2.67
Huntington	132,401.99	115,315.84	(12.90)
Orangeville	35,772.81	45,661.87	27.64
Total Cities and Towns	$ 417,938.36	$ 454,680.90	8.79
Total Emery County Including Cities and Towns	$ 461,356.40	$ 546,800.71	18.52
Garfield County (Unincorp.)	$ 75,586.25	$ 63,671.78	(15.76)
Cities and Towns			
Boulder	2,654.18	3,178.56	19.76
Cannonville	3,609.95	4,748.61	31.54
Escalante	25,416.99	32,448.87	27.67
Hatch	3,779.12	3,944.73	4.38
Henrieville	2,607.85	3,404.01	30.53
Panguitch	74,172.30	86,621.43	16.78
Tropic	13,047.04	13,739.91	5.31
Total Cities and Towns	$ 125,287.43	$ 148,086.12	18.20
Total Garfield County Including Cities and Towns	$ 200,873.68	$ 211,757.90	5.42
Grand County (Unincorporated)	$ 79,147.40	$ 102,043.55	28.93
Cities and Towns			
Moab	386,590.45	363,975.95	(5.85)
Total Cities and Towns	$ 386,590.45	$ 363,975.95	(5.85)
Total Grand County Including Cities and Towns	$ 465,737.85	$ 466,019.50	0.06

Unit	Net Distribution After Administrative Costs 7-1-83 to 6-30-84	Net Distribution After Administrative Costs 7-1-84 to 6-30-85	Percentage Increase (Decrease)
Iron County (Unincorporated)	$ 97,202.70	$ 123,774.35	27.34
Cities and Towns			
Brian Head	38,559.27	35,464.24	(8.03)
Cedar City	910,699.40	1,186,139.19	30.24
Enoch	12,251.66	17,035.30	39.04
Kanarraville	3,819.19	5,383.45	40.96
Paragonah	4,495.25	6,591.89	46.64
Parowan	57,271.29	68,948.14	20.39
Total Cities and Towns	$ 1,027,096.06	$ 1,319,562.21	28.48
Total Iron County Including Cities and Towns	$ 1,124,298.76	$ 1,443,336.56	28.38
Juab County (Unincorporated)	$ 25,506.47	$ 30,321.87	18.88
Cities and Towns			
Eureka	15,314.70	21,540.84	40.65
Levan	6,129.09	13,971.83	127.96
Mona	9,729.79	15,355.20	57.82
Nephi	$ 194,807.15	$ 224,526.47	15.26
Total Cities and Towns	$ 225,980.73	$ 275,394.34	21.87
Total Juab County Including Cities and Towns	$ 251,487.20	$ 305,716.21	21.56
Kane County (Unincorporated)	$ 82,352.70	$ 96,419.44	17.08
Cities and Towns			
Alton	149.29	272.80	82.73
Glendale	3,969.53	7,163.90	80.47
Kanab	132,534.95	155,285.01	17.17
Orderville	10,527.29	13,545.86	28.67
Total Cities and Towns	$ 147,181.06	$ 176,267.57	19.76
Total Kane County Including Cities and Towns	$ 229,533.76	$ 272,687.01	18.80
Millard County (Unincorporated)	$ 755,483.29	$ 1,231,304.13	62.98
Cities and Towns			
Delta	254,472.04	382,557.71	50.33
Fillmore	167,651.87	199,209.58	18.82
Hinckley	7,758.08	14,139.23	82.25
Holden	7,929.70	12,882.87	62.46
Kanosh	8,965.70	14,176.16	58.12
Leamington	3,253.23	5,396.64	65.89
Lynndyl	2,650.57	9,682.35	265.29
Meadow	5,645.57	11,083.10	96.31
Oak City	7,296.93	12,769.68	75.00
Scipio	5,441.74	8,930.05	64.10
Total Cities and Towns	$ 471,065.43	$ 670,827.37	42.41
Total Millard County Including Cities and Towns	$ 1,226,548.72	$ 1,902,131.50	55.08

Unit	Net Distribution After Administrative Costs		Percentage Increase (Decrease)
	7-1-83 to 6-30-84	7-1-84 to 6-30-85	
Morgan County (Unincorporated)	$ 98,297.76	$ 102,941.34	4.72
Cities and Towns			
Morgan City	96,023.45	127,760.95	33.05
Total Cities and Towns	$ 96,023.45	$ 127,760.95	33.05
Total Morgan County Including Cities and Towns	$ 194,321.21	$ $230,702.29	18.72
Piute County (Unincorporated)	$ 4,501.04	$ 6,693.53	48.71
Cities and Towns			
Circleville	11,983.21	15,115.60	26.14
Junction	5,279.37	5,743.01	8.78
Kingston	483.28	496.96	2.83
Marysvale	7,083.38	9,772.60	37.97
Total Cities and Towns	$ 24,829.24	$ 31,128.17	25.37
Total Piute County Including Cities and Towns	$ 29,330.28	$ 37,821.70	28.95
Rich County (Unincorporated)	$ 43,807.00	$ 50,810.47	15.99
Cities and Towns			
Garden City	13,593.74	15,628.85	14.97
Laketown	4,957.09	6,336.35	27.82
Pickleville	0.00	0.00	0.00
Randolph	20,114.75	27,066.65	34.56
Woodruff	0.00	6,195.70	
Total Cities and Towns	$ 38,665.58	$ 55,227.55	42.83
Total Rich County Including Cities and Towns	$ 82,472.58	$ 106,038.02	28.57
Salt Lake County (Unincorp.)	$10,963,420.09	$12,880,780.38	17.49
Cities and Towns			
Alta	110,578.04	105,619.37	(4.48)
Bluffdale	28,372.78	34,717.30	22.36
Draper	211,898.60	205,023.18	(3.24)
Midvale	1,010,662.54	1,408,411.91	39.36
Murray	4,098,949.48	4,385,382.41	6.99
Riverton	217,587.81	366,116.44	68.26
Salt Lake City	17,671,573.28	19,131,873.62	8.26
Sandy	2,248,915.40	2,709,997.68	20.50
South Jordan	113,471.68	181,519.29	59.97
South Salt Lake	3,396,718.93	3,510,961.29	3.36
West Jordan	1,466,169.68	1,950,405.10	33.03
West Valley City	4,760,030.66	5,311,617.28	11.59
Total Cities and Towns	$35,334,928.88	$39,301,644.87	11.23
Total Salt Lake County Including Cities and Towns	$46,298,348.97	$52,182,425.25	12.71

Unit	Net Distribution After Administrative Costs 7-1-83 to 6-30-84	Net Distribution After Administrative Costs 7-1-84 to 6-30-85	Percentage Increase (Decrease)
San Juan County (Unincorp.)	$ 149,177.41	$ 258,844.68	73.51
Cities and Towns			
Blanding	175,357.97	157,599.05	(10.13)
Monticello	154,731.64	146,252.41	(5.48)
Total Cities and Towns	$ 330,089.61	$ 303,851.46	(7.95)
Total San Juan County Including Cities and Towns	$ 479,267.02	$ 562,696.14	17.41
Sanpete County (Unincorporated)	$ 51,225.39	$ 62,165.87	21.36
Cities and Towns			
Centerfield	16,823.81	20,062.19	19.25
Ephraim	108,787.71	128,021.78	17.68
Fairview	26,826.98	32,676.35	21.80
Fayette	2,635.17	3,637.51	38.04
Fountain Green	9,466.13	14,210.06	50.11
Gunnison	75,353.26	92,869.80	23.25
Manti	66,508.22	81,616.35	22.72
Mayfield	7,913.95	10,489.65	32.55
Moroni	29,663.74	37,699.45	27.09
Mt. Pleasant	101,052.60	119,279.46	18.04
Spring City	11,377.57	14,948.35	31.38
Sterling	4,789.72	6,908.90	44.24
Wales	2,621.37	3,831.45	46.16
Total Cities and Towns	$ 463,820.23	$ 566,251.30	22.08
Total Sanpete County Including Cities and Towns	$ 515,045.62	$ 628,417.17	22.01
Sevier County (Unincorporated)	$ 79,969.50	$ 85,209.40	6.55
Cities and Towns			
Anabella	7,038.73	10,102.20	43.52
Aurora	28,806.76	32,755.48	13.71
Elsinore	12,520.31	17,404.14	39.01
Glenwood	6,463.49	9,508.46	47.11
Joseph	4,242.18	5,224.91	23.17
Monroe	28,017.98	37,899.04	35.27
Redmond	17,645.67	20,042.31	13.58
Richfield	507,930.10	575,120.90	13.23
Salina	157,199.67	162,353.91	3.28
Sigurd	10,599.25	15,907.79	50.08
Koosharem	789.55	4,615.96	484.63
Total Cities and Towns	$ 781,253.69	$ 890,935.10	14.04
Total Sevier County Including Cities and Towns	$ 861,223.19	$ 976,144.50	13.34

	Net Distribution After Administrative Costs		Percentage Increase (Decrease)
Unit	7-1-83 to 6-30-84	7-1-84 to 6-30-85	
Summit County (Unincorporated)	$ 238,465.82	$ 285,663.38	19.79
Cities and Towns			
Coalville	66,366.14	85,485.99	28.81
Francis	8,992.12	12,432.85	38.26
Henefer	12,786.74	16,036.67	25.42
Kamas	41,444.37	51,473.90	24.20
Oakley	13,366.54	16,501.12	23.45
Park City	828,561.26	968,090.88	16.84
.Total Cities and Towns	$ 971,517.17	$ 1,150,021.41	18.37
Total Summit County Including Cities and Towns	$ 1,209,982.99	$ 1,435,684.79	18.65
Tooele County (Unincorporated)	$ 198,553.00	$ 233,265.36	17.48
Cities and Towns			
Grantsville	114,667.95	146,727.83	27.96
Stockton	6,721.27	9,496.19	41.29
Tooele	648,586.08	750,553.13	15.72
Vernon	1,598.16	2,193.87	37.27
Wendover	60,880.29	84,628.16	39.01
Ophir	574.99	889.16	54.64
Rush Valley	4,905.81	7,605.56	55.03
Total Cities and Towns	$ 837,934.55	$ 1,002,093.90	19.59
Total Tooele County Including Cities and Towns	$ 1,036,487.55	$ 1,235,359.26	19.19
Uintah County (Unincorporated)	$ 316,637.35	$ 509,152.48	60.80
Cities and Towns			
Ballard	74,247.46	124,641.42	67.87
Naples	391,483.49	498,507.99	27.34
Vernal	1,251,530.81	1,345,507.71	7.51
Total Cities and Towns	$ 1,717,261.76	$ 1,968,657.12	14.64
Total Uintah County Including Cities and Towns	$ 2,033,899.11	$ 2,477,809.60	21.83
Utah County (Unincorporated)	$ 513,735.75	$ 780,679.31	51.96
Cities & Towns			
Alpine	49,918.83	67,303.62	34.83
American Fork	722,572.54	804,193.01	11.30
Cedar Hills	7,633.22	11,986.62	57.03
Elk Ridge	5,395.67	8,854.60	64.11
Genola	10,442.59	14,839.57	42.11
Goshen	10,412.55	14,253.81	36.89
Highland	49,328.88	67,373.50	36.58
Lehi	203,620.30	263,372.21	29.34
Lindon	116,679.82	168,289.85	44.23
Mapleton	56,496.39	76,430.10	35.28
Orem	3,417,930.87	4,013,189.32	17.42
Payson	284,146.97	315,338.07	10.98
Pleasant Grove	338,198.76	481,328.50	42.32
Provo	3,334,245.38	3,871,073.55	16.10

Unit	Net Distribution After Administrative Costs 7-1-83 to 6-30-84	7-1-84 to 6-30-85	Percentage Increase (Decrease)
Utah County-cont'd			
Salem	$ 76,667.10	87,154.98	13.68
Santaquin	53,942.18	75,081.94	39.19
Spanish Fork	581,307.76	654,281.28	12.55
Springville	388,720.85	503,542.85	29.54
Woodland Hills	526.49	1,161.25	120.56
Total Cities and Towns	$ 9,708,187.15	$11,499,048.63	18.45
Total Utah County Including Cities and Towns	$10,221,922.90	$12,279,727.94	20.13
Wasatch County (Unincorporated)	$ 52,413.14	$ 71,722.42	36.84
Cities and Towns			
Charleston	6,085.18	8,139.93	33.77
Heber	298,728.44	323,556.82	8.31
Midway	36,743.74	40,429.40	10.03
Soldier Summit	619.18	544.44	(12.07)
Wallsburg	1,648.52	2,344.13	42.20
Total Cities and Towns	$ 343,825.06	$ 375,014.72	9.07
Total Wasatch County Including Cities and Towns	$ 396,238.20	$ 446,737.14	12.74
Washington County (Unincorp.)	$ 82,624.13	$ $102,562.81	24.13
Cities and Towns			
Enterprise	24,495.16	30,275.11	23.60
Hildale	17,231.23	24,162.47	40.22
Hurricane	135,574.46	175,488.27	29.44
Ivins	10,270.98	14,722.68	43.34
LaVerkin	26,042.92	33,389.35	28.21
Leeds	4,639.14	6,011.28	29.58
Santa Clara	24,525.45	32,739.81	33.49
Springdale	26,575.31	29,820.32	12.21
St. George	1,188,749.44	1,517,961.49	27.69
Toquerville	4,197.78	6,197.33	47.63
Virgin	2,412.77	3,504.33	45.24
Washington City	67,870.60	94,735.96	39.58
Total Cities and Towns	$ 1,532,585.24	$ 1,969,008.40	28.48
Total Washington County Including Cities and Towns	$ 1,615,209.37	$ 2,071,571.21	28.25
Wayne County (Unincorporated)	$ 21,216.42	$ 28,442.57	34.06
Cities and Towns			
Bicknell	15,894.83	17,107.12	7.63
Loa	18,648.32	18,358.10	(1.56)
Torrey	2,235.01	4,946.65	121.33
Lyman	1,490.48	2,579.94	73.09
Total Cities and Towns	$ 38,268.64	$ 42,991.81	12.34
Total Wayne County Including Cities and Towns	$ 59,485.06	$ 71,434.38	20.09

	Net Distribution After Administrative Costs		Percentage Increase (Decrease)
Unit	7-1-83 to 6-30-84	7-1-84 to 6-30-85	
Weber County (Unincorporated)	$ 527,816.04	$ 833,252.48	57.87
Cities and Towns			
Farr West	66,879.45	82,935.64	24.01
Harrisville	42,519.04	53,078.74	24.84
Huntsville	13,826.59	17,695.19	27.98
North Ogden	204,627.79	267,738.54	30.84
Ogden	5,448,840.00	5,919,122.28	8.63
Plain City	41,167.36	56,478.66	37.19
Pleasant View	96,105.43	122,595.43	27.56
Riverdale	558,473.06	645,433.63	15.57
Roy	728,792.76	927,225.22	27.23
South Ogden	513,773.07	576,872.97	12.28
Uintah	20,271.26	23,141.09	14.16
Washington Terrace	183,854.69	238,871.94	29.92
Total Cities and Towns	$ 7,919,130.50	$ 8,931,189.33	12.78
Total Weber County Including Cities and Towns	$ 8,446,946.54	$ 9,764,441.81	15.60
GRAND TOTAL	$91,573,853.93*	$105,975,342.05*	15.73

Notes:
All localities participate in the population and point of sale distribution formula and have 7/8 of one percent rates except the following 15:

Beaver County
Beaver City
Bear River
Altamont
Alton
Lynndyl
Kingston
Laketown
Randolph
Lyman
Vernon
Naples
Vernal
Wallsberg
Loa

which tax sales at 3/4 of one percent.

*Collections and distributions may differ due to accelerated sales tax collections from large taxpayers for April and May sales, which are due June 15th, but not distributed until September.

FORM TC-109 (Rev. 7-84)

MAIL TO:
STATE TAX COMMISSION
OF UTAH
HEBER M. WELLS BUILDING
160 EAST 300 SOUTH
SALT LAKE CITY, UTAH 84134

STATE OF UTAH
MOTOR FUELS TAX RETURN

FOR MONTH OF

RETURNS ARE DUE ON OR BEFORE THE 25TH DAY OF THE FOLLOWING MONTH

NAME AND ADDRESS (CORRECT ANY ERRORS)

MOTOR FUEL TAX

MAKE ALL CHECKS PAYABLE TO STATE TAX COMMISSION

(READ INSTRUCTIONS ON THE BACK OF THIS PAGE)

-RECEIPTS-

1. Inventory at beginning of month (Utah refiners only)
2. Manufactured, componded or blended
3. Imports into Utah (attach Schedule TC-110)
4. Tax exempt purchases (attach Schedule TC-110 E)
5. Utah tax paid purchases (attach Schedule TC-110 C)
6. Total motor fuel available (total Lines 1 thru 5)

-DEDUCTIONS-

7. Exports from Utah (attach Schedule TC-110 D)
8. Sales to government agencies (attach invoices and Schedule TC-110 G)
9. Tax exempt sales to Utah licensed distributors (attach Schedule TC-110 F)
10. Utah tax paid purchases (same as Line 5 above)
11. Transfers to gasohol production Manufacturers only-show on Line 2 of your Gasohol return
12. Inventory at end of month (refiners only)
13. TOTAL DEDUCTIONS
14. NET GALLONS
15. Less allowance for evaporation, handling, etc. (2% of Line 14)
16. NET TAXABLE GALLONS
17. Tax at fourteen cents per gallon (on item 16) $
18. Penalty 10% of tax (on item 17 if filed late)
19. Interest at 12% per annum 1% per month (on item 17 filed late)
20. Specific penalty for failure to file on time $10.00
21. TOTAL TAX PENALTY AND INTEREST DUE $

I certify that this return has been examined by me, and to the best of my knowledge and belief, is a true and complete return for the period stated, pursuant to the motor fuels tax laws of the state of Utah.

(Taxpayer)

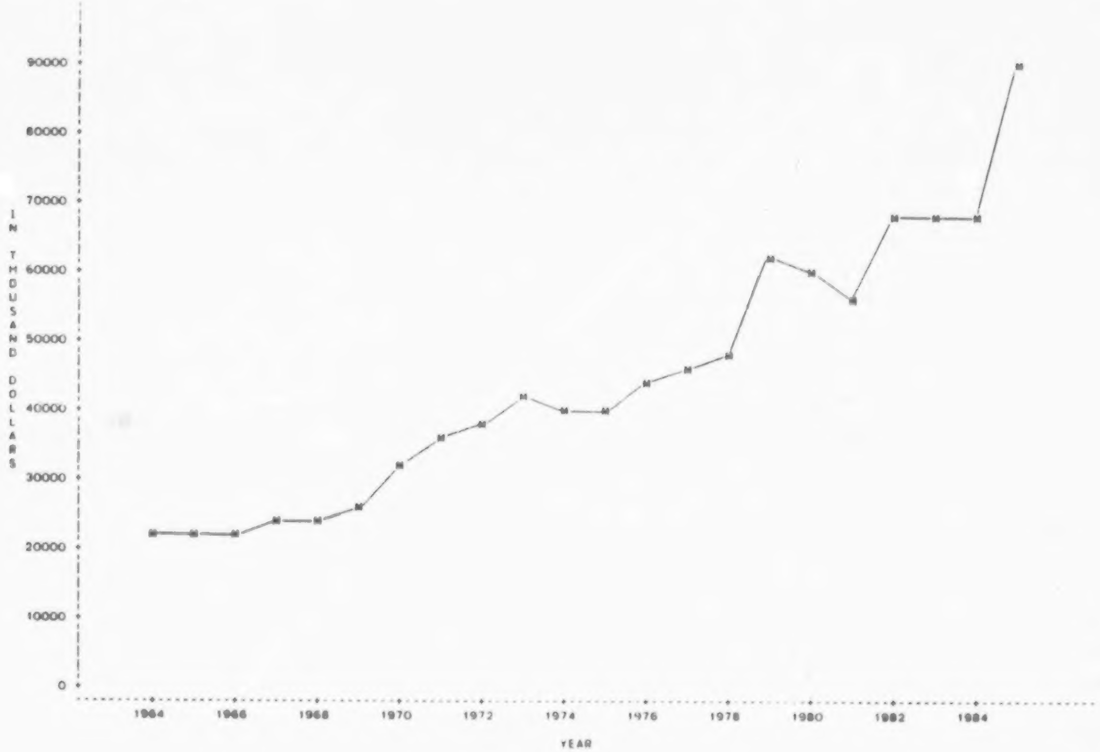
By

(Title)

Phone Number

File this form in duplicate
Report fuel in gallons. Omit fractions.

MOTOR FUEL TAX



Fiscal Year	Collections	Fiscal Year	Collections
1966	$22,937,925	1976	$43,514,958
1967	23,512,533	1977	45,694,373
1968	24,690,974	1978	48,808,152
1969	26,728,963	1979	61,371,556
1970	32,744,736	1980	60,451,305
1971	35,207,994	1981	56,507,749
1972	38,223,558	1982	67,733,812
1973	41,124,133	1983	68,697,076[a]
1974	39,971,348	1984	68,978,640[b]
1975	40,484,784	1985	89,337,163[c]

[a] $559,532 of this amount was from tax on gasohol at 6¢ per gallon.
[b] $2,427,198 of this amount was from tax on gasohol at 6¢ per gallon.
[c] $838,423 of this amount was from tax on gasohol at 14¢ per gallon.

Rate of Tax: 14¢ per gallon (effective July 1, 1984); limited governmental exemption; $10.00 one-time license for distributors; 2% evaporation allowance; refunds for off-highway agricultural use.

Applicable to: Importers, refiners and distibutors liable for reporting. Refunds for off-highway agricultural use claimed as a credit on income or corporation franchise tax return after July 1, 1977.

Disposition of Revenue:

After appropriations to certain state government departments, the remainder is spread 75% to the State Department of Transportation and 25% to city and county B and C road funds. The aviation fuel tax is distributed 75% to the airport and 25% to the Aeronautics Division for improving airport facilities. The estimated amount of tax collected on gasoline used in motorboats is transfered annually from the transportation fund to the boating account of Parks and Recreation for improving boating facilities within the state.

Legislative Changes:

SB 105 Alcohol Motor Fuel Amendment -- Appropriates $500,000 and amends procedural requirements to facilitate use of the alcohol producer's incentives, repeals the motor fuel tax reduction for methanol and requirements for alcohol fuel labelling.

Legislative Fiscal Note: This act repeals the motor fuel tax reduction for methanol and appropriates $500,000 from the General Fund in FY 1985 to the State Tax Commission to fund a gasohol production incentive.

Amends 41-11-5, 41-11a-4, 41-11a-5, 41-11a-8 and 41-11a-11; enacts 41-11a-14 and repeals 41-11a-6, 41-11a-7 and 41-11a-12. Effective date: retrospective operation to July 1, 1984 and repealed June 30, 1989.

Regulations/Rules adopted by the Tax Commission:

None.

Contact: Ray Jorgensen, Managing Auditor, Miscellaneous Taxes, 530-6289.

1984

STATE OF UTAH

FORM TC-20
(Rev. 10-84)

CORPORATION FRANCHISE OR INCOME TAX RETURN

Corporation Name and Address:

CORPORATE FRANCHISE
AND INCOME TAX

Zip Code

For Tax Commission Use Only
Val. Number ____
Date ____ Aud. ____
Check ____ App. ____
Recorded ____
Approval ____
Rate ____
From ____
To ____
Ref. ____
Int. ____
Total ____

Utah Charter Number
Federal Identification Number
Federal Business Code

For Calendar Year 1984
or other taxable year
beginning ____ 1984
ending ____ 1985

Kind of business ____ Did this corporation join in a Federal consolidated return? Yes ☐ No ☐ Date of incorporation ____ Under laws of ____

Is this a consolidated return? Yes ☐ No ☐ If yes, number of corporations included ____ (Attach schedule naming each corporation). Tel. no. and area code ____

Utah net taxable income or (loss) for the taxable year beginning in 1981 $ ____ 1982 $ ____ 1983 $ ____

NOTE: ATTACH A COPY OF YOUR FEDERAL RETURN AND SUPPORTING SCHEDULES TO THIS RETURN. (INSTRUCTION 9)

1.	Federal taxable income before net operating loss deduction and special deductions		$
2.	**ADDITIONS (See Instruction 10)**		
(a)	State Income and Franchise Taxes (from Schedule A)	$	
(b)	Exempt Interest - Federal Return		
(c)	Capital Loss Carry-over		
(d)	Unreported DISC Income		
(e)	Other (attach schedule)		
(f)	Total Additions		
3.	Line 1 Plus Line 2(f)		$
4.	**SUBTRACTIONS (See Instruction 10)**		
(a)	Basis adjustment (from Schedule B)	$	
(b)	Wage Deduction - Targeted Jobs Credit		
(c)	Additional Capital Loss		
(d)	Foreign Dividend Gross-up (Section 78)		
(e)	Other (attach schedule)		
(f)	Total Subtractions		
5.	Net income (Line 3 minus Line 4(f))		$
6.	Utah net income (from Line 13, Schedule N)		$
7.	Utah loss carry-over. (Instruction 11 - attach schedule)		$
8.	Net taxable income (deduct Line 7 from Utah net income on Line 5 or 6, whichever is applicable)		$
9.	Tax: 5% of Line 8, $100 Minimum per corporation (See Instruction 2)		$
10.	Additions to tax: Under estimate Penalty $ ____ Late filing penalty $ ____ Civil Penalty: Extension interest $ ____ Late filing interest $ ____ $ ____		
11.	Total: (Line 9 plus 10)		$
12.	Credits: (from Schedule C)		
13.	AMOUNT DUE		$
14.	OVERPAYMENT TO BE REFUNDED $ ____		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete.

Date ____ Signature of officer ____ Title ____

Date ____ Individual or firm Signature or Preparer ____ Address ____

Return to be filed with the STATE TAX COMMISSION, Heber M. Wells Building, 160 East 300 South, Salt Lake City, Utah 84134

1984

Corporation Name | **Utah Charter Number**

SCHEDULE N — APPORTIONMENT OF INCOME (To be used only if taxable in another state, see instruction 2)

	APPORTIONMENT FRACTION		
	In Utah (a)	In and outside Utah (b)	Fraction (a) ÷ (b)
1. TANGIBLE PROPERTY **(See Apportionment Instruction No. 4)**			
(a) Land	$	$	
(b) Depreciable Assets			
(c) Inventory and supplies			
(d) Rented Property			
(e) Other tangible property (attach schedule)			
2. Total tangible property	▶ $	▶ $	
3. WAGES, SALARIES, COMMISSIONS, OR OTHER COMPENSATION **(See Apportionment Instruction No. 5)**	▶ $	▶ $	
4. GROSS RECEIPTS FROM BUSINESS			
(a) Sales (Gross receipts less returns and allowances)		$	
(b) Sales delivered or shipped to Utah purchasers:			
(1) Shipped from outside Utah	$		
(2) Shipped from within Utah			
(c) Sales shipped from Utah to:			
(1) The United States Government			
(2) Purchasers in State(s) taxpayer is not taxable			
(d) Rent and Royalty Income			
(e) Service Incomes			
5. Total Sales and Services	▶ $	▶ $	
6. Total of lines 2, 3, and 5			
7. Apportionment fraction (line 6 divided by three) ▶			

APPORTIONMENT OF REMAINDER OF NET INCOME

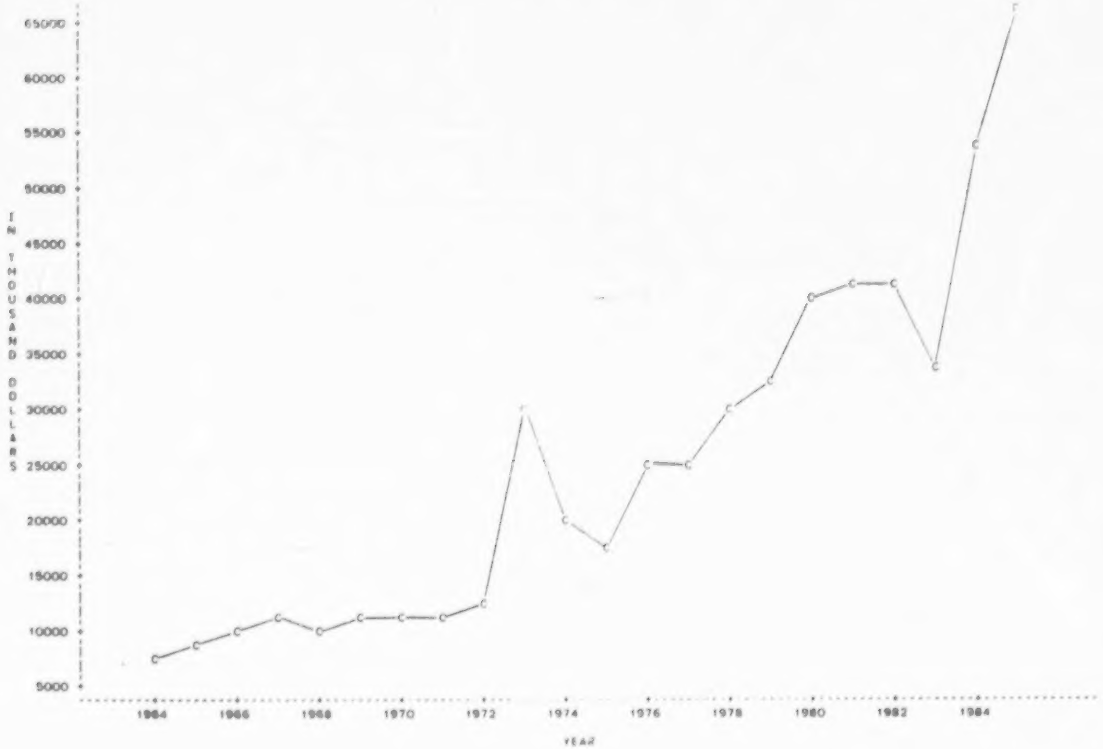
8. Total net income (Line 5, page 1)		$
9. Less non-business income (a) Allocated to Utah - Attach Sch. - See Instr. Sch. N, 8 & 9	▶ $	
SEE STATEMENT BELOW (b) Allocated outside - Attach Sch. - See Instr. Sch. N, 8 & 9	▶ $	
(c) Total,		
10. Remainder of net income subject to apportionment (line 8 minus line 9(c))		$
11. Portion of remainder of net income apportioned to Utah (line 10 x line 7 (above))		$
12. Add non-business income allocated to Utah line 9 (a)		
13 Utah net income (line 11 plus line 12) Enter at line 6, page 1		$

Non-Business Income. Attach schedule showing gross amounts, related expenses and net amounts of each item. Also explain the nature and source of each item being specifically allocated.

Do not include income from activities upon which the corporation is dependent or income which contributes to its economic enterprise as a whole in determining whether income is business or non-business income. If income is of a unitary nature it must be classified as business income.

Section 59-13-78(a) defines "business income" as income arising from transactions and activity in the regular course of the taxpayer's trade or business and includes income from tangible and intangible property if the acquisition, management, and disposition of the property constitute integral parts of the taxpayer's regular trade or business operations. In essence, all income which arises from the conduct of trade or business operations of a taxpayer is business income. For purposes of administration of the Uniform Division of Income for Tax Purposes Act, the income of the taxpayer is business income unless clearly classifiable as non-business income.

CORPORATE FRANCHISE AND INCOME TAX



Fiscal Year	Collections[1]	Fiscal Year	Collections
1966	$ 10,597,471	1976	$24,501,925
1967	11,795,845	1977	24,866,694
1968	9,712,362	1978	29,448,490
1969	10,725,896	1979	32,874,065
1970	11,839,339	1980	40,377,089
1971	11,127,260	1981	40,667,112
1972	12,691,054	1982	40,894,065
1973	21,620,635	1983	33,762,545
1974	20,173,183	1984	53,226,125*
1975	18,002,679	1985	65,918,325**

Rate of Tax:	5% of net income allocated to Utah for tax years beginning on or after January 1, 1984; 4.65% for years beginning in 1983; $100 minimum for years beginning on or after January 1, 1984; $50 minimum tax for all years beginning in 1983. For all years beginning prior to 1983 (including fiscal years), the rate is 4% with a minimum of $25.

*1984 figure revised. This figure includes 8,191,439 from the mineral production withholding tax.

**This figure includes $13,727,754 from the mineral production withholding tax.

[1] Collection figures for years prior to 1977 are gross. Refunded amounts are minimal.

Applicable to: Corporations having income allocable to Utah or exercising corporate franchise in the state. The tax is prepaid for the privilege of doing business in Utah if incorporated or qualified prior to Jaunuary 1, 1973. Corporations are taxed on a current earnings basis if incorporated or qualified on or after January 1, 1973.

Disposition or Revenue: Uniform School Fund

Legal Citations: Sections 59-13-3 to 59-13-65 UCA, 1984 Supplement, Chapters 54, 58, 61 and 66, Laws of Utah 1984.

Legislative Changes:

HCR 25 Unitary Tax Resolution -- Advocates the Tax Commission adopt regulations to implement a "water's edge" unitary method of computing corporation franchise taxes. Such regulations should become operative when Congress passes necessary legislation for full disclosure by multinational corporations.

HB 202 Homeowner Association Corporate Tax -- Exempts certain nonprofit homeowner associations from the state corporate franchise tax.

Legislative Fiscal Note: The bill could reduce revenues by $15,000 per year.

Amends 59-13-4.
Effective date: retrospective to January 1, 1985.

SB 206 Business and Energy Credit Amendments -- Provides for an extension and increase of the credit for installing a variety of renewable energy systems, including greater scope for business use of the credits.

Legislative Fiscal Note: This bill is expected to result in income tax energy credits of about $1,491,000 in 1985-86 and of $491,000 in 1986-87. The increased sale of energy systems might result in higher state income and sales tax revenues of $862,000 in calendar years 1985, 1986 and 1987.

Amends 59-148-1 et seq.
Effective date: retrospective to January 1, 1985.

Regulations/Rules adopted by the Tax Commission:

Rule A12-02-F8A, Combined Reporting Required of Members of Affiliated Group Engaged in Unitary Business, was adopted on May 15, 1985. This regulation sets forth provisions under which the water's edge approach to unitary combined reporting for corporate tax purposes shall be applied in the State of Utah.

Effective and Operative Dates

This rule shall be effective and Section 8 shall be operative upon final adoption by the Commission. All other sections will become operative upon issuance of public notice through the State Bulletin. This notice shall follow implementation of federal administrative assistance and cooperation to promote full taxpayer disclosure and accountability as outlined in The Report of the Worldwide Unitary Taxation Working Group submitted to the President by the Department of Treasury in August, 1984.

Final adoption with Archives on May 15, 1985.

Contact: Karl Nelson, Managing Auditor, Corporation Taxes, 530-6291.

UTAH STATE TAX COMMISSION
HEBER M. WELLS OFFICE BUILDING
SALT LAKE CITY, UTAH 84134

FORM TC684A

ANNUAL OCCUPATION TAX RETURN

Based on Sales of Oil, Gas and Natural Gas Liquids

MINE OCCUPATION TAX

Operator Name ____________________ Utah Account No. ____________________
Address ____________________ Report Period (Year) ____________________
City ____________________ State __________ Zip __________ Amended Report ☐

Field Name ____________________ Field No. ____________________

1. Taxable Amount Grand Total (From Schedule A-1)	▨	
2. Grand Total Product Value (From Schedule A-1)		▨
3. Grand Total Net Value (From Schedule A-1)		▨
4. Basis for Annual Exemption (Line 3 ÷ Line 2)		▨
5. Annual Exemption (Line 4 x $50,000)	▨	
6. Net Taxable Amount (Line 1 minus Line 5)	▨	
7. Tax (Line 6 x .04)	▨	
8. Prepayments:	▨	▨
a. First Quarter Payment		▨
b. Second Quarter Payment		▨
c. Third Quarter Payment		▨
d. Fourth Quarter Payment		▨
9. Total Prepayments (Total Line 8a thru 8d)	▨	
10. Tax Due (Line 7 minus Line 9)	▨	

Penalties and applicable interest will be computed and billed by Tax Commission on late filings.

I have reviewed this report and certify the information to be accurate and complete.

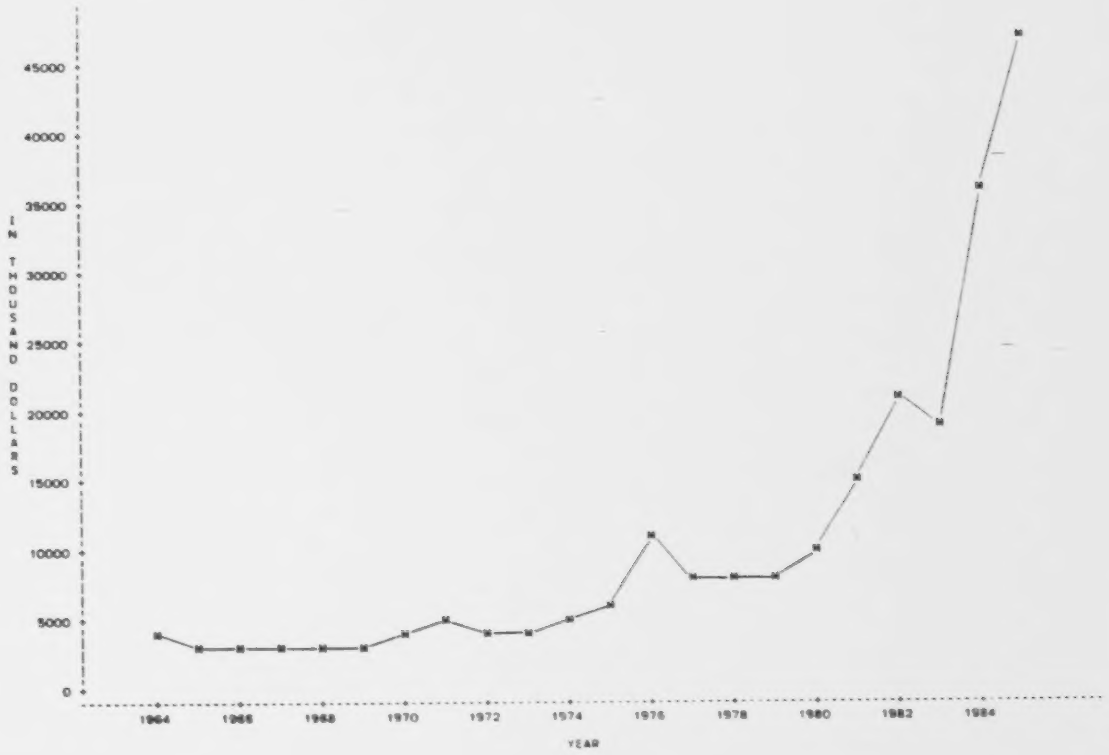
Date ____________________
Telephone ____________________

____
Authorized Signature

an equal opportunity employer

1/85

MINE OCCUPATION TAX



Fiscal Year	Collections	Fiscal Year	Collections
1966	$ 3,359,277	1976	$11,258,648
1967	3,221,555	1977	8,489,036
1968	2,674,337	1978	8,446,277
1969	2,901,126	1979	8,423,221
1970	4,179,357	1980	9,821,081
1971	4,576,494	1981	14,757,130
1972	3,830,829	1982	20,694,158
1973	3,801,382	1983	19,433,070
1974	5,033,602	1984	36,242,720
1975	5,769,461	1985	46,880,361

Rate of Tax: 1% of gross value of products of metalliferous mines and metalliferous claims; 4% (effective January 1, 1984), previously 2%, applicable to the products of oil and gas wells; value fixed at place produced; $50,000 annual exemption plus exemption for the first six months of production for all wells drilled after January 1, 1984, and all wells which produce less than an average of 20 barrels of oil per day for a twelve month period, or an average of less than 60 MCF's of gas per day for a ninety day period.

Applicable to: Extractors of gold, silver, copper, lead, iron, zinc, tungsten, uranium, vanadium, other valuable metals, oil, gas, and other hydrocarbonic substances.

Disposition of Revenue: General Fund

Legal Citations: Section 59-5-66 through 85, UCA 1953.

Legislative Changes:

None.

Regulations/Rules adopted by the Tax Commission:

None.

Contact: George Bowman, Asst. Director, Oil and Gas Section, 530-6186

Table 22

GROSS* COLLECTIONS - OIL AND GAS VERSUS METALLIFEROUS ORES

Year	Oil and Gas	Metalliferous Ores
1965	$ 1,368,804	$ 1,735,603
1966	1,188,472	2,141,977
1967	1,136,704	2,086,230
1968	1,137,834	1,528,416
1969	1,113,865	1,781,866
1970	1,170,350	3,002,564
1971	1,202,049	3,378,243
1972	1,294,770	2,548,691
1973	1,397,398	2,382,866
1974	2,165,184	2,871,917
1975	5,438,067	3,085,616
1976	5,915,867	2,497,198
1977	6,613,621	1,958,565
1978	6,162,168	2,307,175
1979	6,667,749	2,934,722
1980	6,857,879	3,709,882
1981	11,175,800	4,167,921
1982	19,094,384	4,212,728
1983	17,099,077**	2,333,993**
1984	32,591,573	3,653,056
1985	46,446,760	761,400

*Refund amounts excluded are usually minimal.
**Figures for fiscal year ending 1983 are for net collections.

TC-49 Rev. 7-83

STATE TAX COMMISSION OF UTAH
P.O. BOX 4000
SALT LAKE CITY, UTAH 84134

UTAH INSURANCE PREMIUM TAX RETURN

Under Utah Code Annotated 1953, AS Amended

File return and pay tax to: Utah State Tax Commission P.O. Box 4000 Salt Lake City, Ut. 84134 (Do not include fees due the Insurance Department)	INSURANCE PREMIUM TAX	For Calendar Year Due on or before March 31, following the above calendar year.

Insurance companies that have annual tax liabilities of $3,000.00 or more are required to make estimated quarterly payments on May 1, August 1, and November 1, with the final installment paid with the annual return.

SCHEDULE I—PREMIUM TAX

1. Premiums received from direct business in the state of Utah. (Do not include return premiums or premiums received for reinsurance assumed.) .... $ ________

2. Deductions: (a) Annual dividends paid or credited to policyholders within this state or applied in reduction or abatement of premiums included in line 1 .... $ ________

(b) Premiums received on policies issued by domestic benefit or cooperative benefit associations .... ________ ________

3. Net taxable premiums (Items 1 less total deductions.) .... $ ________

4. (a) 2¼% on all premiums (Item 3) .... $ ________

(b) 1% additional on workmen's compensation (Line 19 - Schedule III) .... ________

(c) Ocean marine tax from worksheet (do not include negative amounts) .... ________

5. Tax due or retaliatory amount, whichever is greater. Please attach a retaliatory statement. .... $ ________

6. Credits: (a) For examination fees (Utah companies only) Attach a schedule showing examiner and date of payment .... $ ________

(b) Guaranty Association credit (see instructions on reverse) .... ________ ________

7. Total tax due for year (Item 5 less credits) .... ________

8. Prepayments: 1st Qtr ________ 2nd Qtr $ ________ 3rd Qtr. $ ________ ________

9. Total due (or credit) this return (make check payable to Utah Tax Commission) .... $ ________

If line 9 is a credit indicate handling preference ☐ to be refunded ☐ applied to next years prepayment

SCHEDULE II—FUND ALLOCATION

A. Firemen's pension fund: 10% of tax on life insurance premiums .... $ ________

OR: 50% of tax on premiums received for fire & allied lines insurance .... ________

B. Second injury fund: 3% of workmen's compensation insurance premiums (3% of Item 19, Schedule III.) .... ________

C. General Fund: Item 7, Schedule I, less Items A & B, Schedule II .... ________

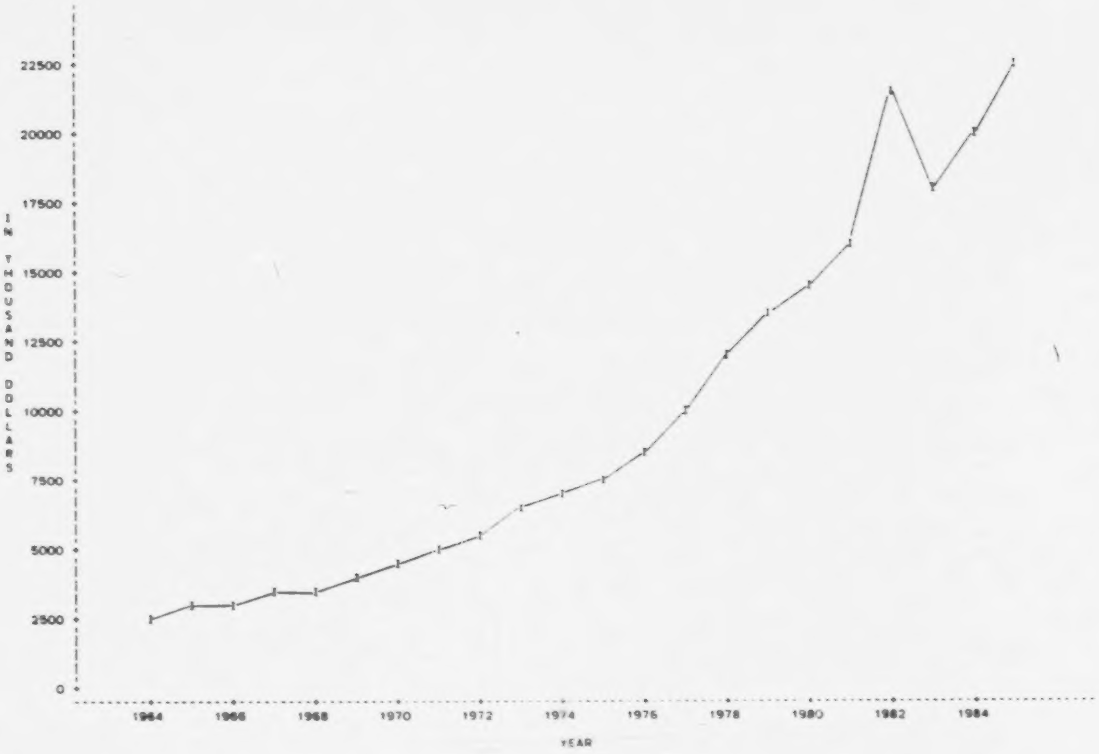
D. Total taxes allocated - Items A, B & C (to agree with Item 7) .... $ ________

I certify that this return, including all accompanying schedules, has been examined by me and to the best of my knowledge and belief is a true and complete return for the period stated under the laws of Utah.

Date ....

Taxpayer ....
By ....
Title ....

INSURANCE PREMIUM TAX



Fiscal Year	Collections	Fiscal Year	Collections[1]
1966	$ 2,189,576	1976	$ 8,384,435
1967	3,444,723	1977	10,098,434
1968	3,614,789	1978	11,917,410
1969	3,852,713	1979	13,452,007
1970	4,393,263	1980	14,718,258
1971	5,064,923	1981	15,777,757
1972	5,591,097	1982	21,493,820*
1973	6,327,153	1983	18,012,496
1974	6,976,078	1984	19,989,972
1975	9,520,415	1985	22,262,350

[1] The collection figures include self-insurers tax plus insurance premium tax amounts going into the General Fund but does not include the amounts going into Second Injury Fund and Firemen's Pension Fund.

Rate of Tax: 2 1/4% of net premiums upon property and risks located in Utah, subject to retaliatory provisions; 3 1/4% of workmen's compensation insurance premiums.

*Includes extra windfall payment when collection period switched to quarterly.

Applicable to:	All insurers, including hospitals, health services and the state insurance fund (workmen's compensation). Tax also includes Self-Insurers for workmen's compensation.
Legal Citations:	31-14-4, 31-37-8, 35-1-53, 31-37-9 UCA

Legislative Changes:

None.

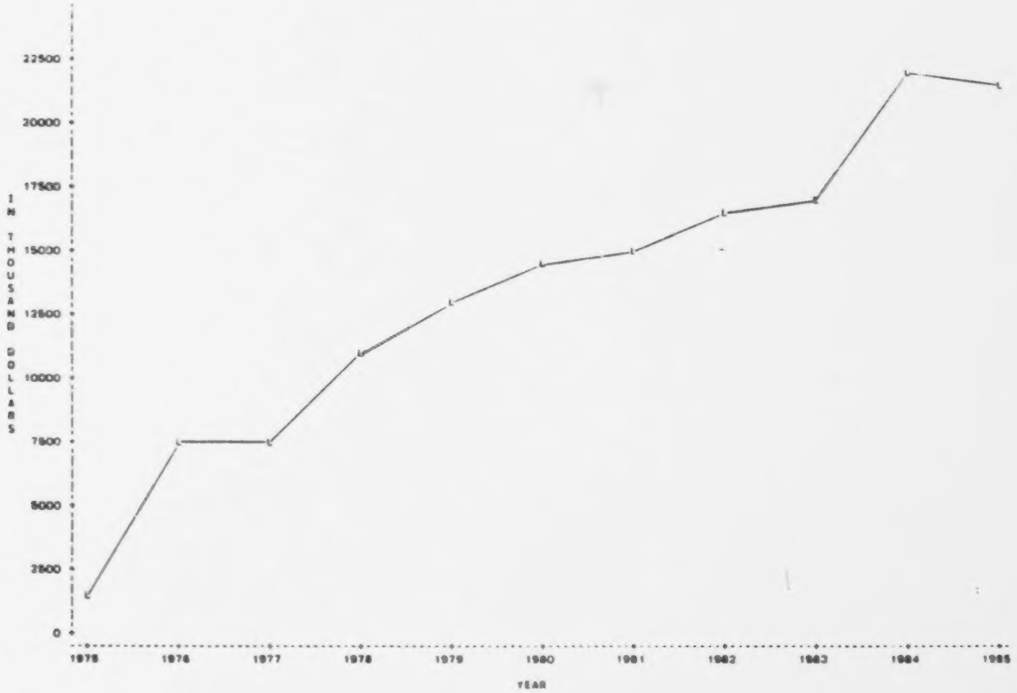
Regulations/Rules adopted by the Tax Commission:

None.

Contact: Ray Jorgensen, Managing Auditor, Miscellaneous Taxes, 530-6289.

LOCAL TRANSIT AUTHORITY TAX

LOCAL TRANSIT AUTHORITY TAX



Fiscal Year	Collections	Fiscal Year	Collections
1975	$ 1,383,395	1981	$15,088,745
1976	7,707,244	1982	16,306,933
1977	19,560,527	1983	16,873,281
1978	11,170,144	1984	21,975,337
1979	12,807,371	1985	21,701,966
1980	14,324,414		

Rate of Tax:	1/4 of 1%.
Applicable to:	Applies to the purchase price on the same transactions as the state sales and use tax laws. However, this tax applies only to transactions in localities where voters have approved imposition of the tax to finance local bus service. Retailers and purchasers are liable under the same conditions as applicable for sales and use tax. The Tax Commission acts as agent for the participating localities.
Disposition of Revenue:	Returned to participating county or city as applicable.
Legal Citations:	Section 11-9-4 and 11-9-6, UCA.

Contact: Herb Hopes, Operations Division, Phone 530-6060

Table 23

SUMMARY OF DISTRIBUTION OF LOCAL TRANSIT AUTHORITY TAX TO PARTICIPATING UNITS FOR FISCAL YEARS 1983-84 AND 1984-85

Unit	Net Distribution After Administrative Costs 7-1-83 to 6-30-84	Net Distribution After Administrative Costs 7-1-84 to 6-30-85	Percentage Increase (Decrease)
Davis County	$1,881,859.78	$2,143,688.32	13.91
Orem	$0.00	$238,970.57	
Park City	$252,244.61	$289,875.98	14.92
Provo	$0.00	$209,921.13	
Salt Lake County	$14,081,161.49	$15,628,588.21	10.99
Weber County	$2,449,836.46	$2,755,500.60	12.48
GRAND TOTAL	$18,665,102.34	$21,266,544.81	13.94

NOTE:

This tax can be adopted by a county or municipality after proper procedures are followed including voter acceptance. The rate is 1/4 of 1% of net taxable sales and is remitted on the regular quarterly sales tax return. At present only three counties; Salt Lake, Davis and Weber and three cities; Park City, Orem and Provo have adopted this tax (Orem and Provo effective January 1, 1985). The tax is distributed to the cities and counties which in turn, except for Park City, transfer the funds to the Utah Transit Authority.

FORM TC-364 (Rev. 7-84)

MAIL TO:

STATE TAX COMMISSION
OF UTAH
HEBER M. WELLS OFFICE BUILDING
160 E. 300 SOUTH
SALT LAKE CITY, UTAH 84134

STATE OF UTAH
USER-DEALER'S
SPECIAL FUEL TAX RETURN

TAX PERIOD ____________

DUE ON OR BEFORE ____________

NAME AND ADDRESS (CORRECT ANY ERRORS)

ACCOUNT NUMBER

SPECIAL FUEL TAX ____________

USE THIS NUMBER
FOR ALL REFERENCES

FOR AUDITOR'S USE
COMPUTATIONS CHECKED ____
E.O. ________ NO. ________

This return is for user-dealer's of "special fuels," which are motor vehicle fuels OTHER THAN "motor fuel" (gasoline). The tax on gasoline is imposed by sections 1 to 21, inclusive, and that on special fuels by sections 49 to 77, inclusive, all in chapter II, Title 41, Utah Code Annotated 1953, as amended. This return should also be used by those USERS who purchase special fuel in bulk for their own use and sell some of it to others.

This return, accompanied by tax, should be filed with the State Tax Commission, Heber M. Wells Office Building, 160 E. 300 South, Salt Lake City, Utah 84134, on or before the 25th day of the month following the calendar month in which the fuel reported hereon was sold. Make all checks payable to the State Tax Commission.

SPECIAL FUEL PURCHASED AND ACQUIRED

		Gallons	Gallons
1.	Inventory of special fuel at beginning of month	________	
2.	Purchases (submit schedule)	________	
3.	Acquired from other sources — (Manufactured, Compounded or Blended)	________	
4.	Total (Lines 1 to 3 inclusive)		________

DEDUCTIONS

5.	Deliveries into bulk storage tanks at user's place of business	________	
6.	Sales for off-highway use	________	
7.	Sales to U.S. Government and the State of Utah and its political subdivisions	________	
8.	Sales into licensed special fuel users motor vehicle supply tanks	________	
9.	Inventory of fuel at end of month	________	
10.	Total (Lines 5 to 9 inclusive)		________
11.	Taxable gallons (Line 4 minus Line 10		________
12.	Tax at 14 cents per gallon (on Line 11)		$________
13.	Penalty if paid late (25% of tax due on Line 12)		________
14.	Interest (12% per annum or 1% per month on Lines 12 & 13)		________
15.	Specific penalty for failure to file return on time - $10.00		________
16.	Total tax, penalty and interest due		$________

I certify that this return has been examined by me, and to the best of my knowledge and belief, is a true and complete return for the period stated, pursuant to the motor fuels tax laws of the state of Utah.

____
(Taxpayer)

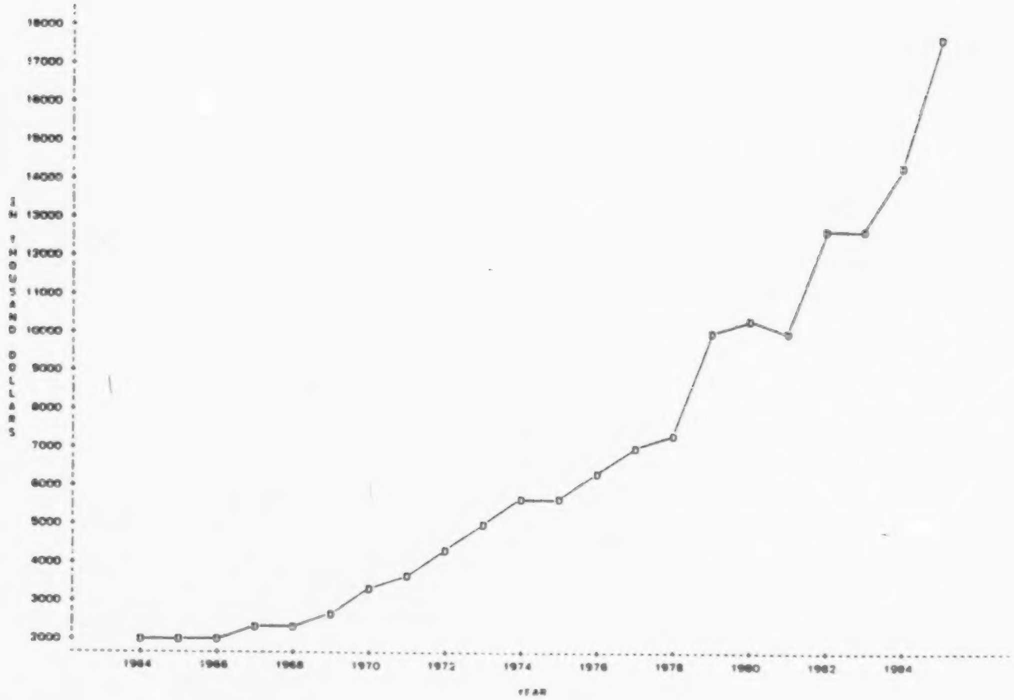
By ____________________

____

Phone Number ____________________

REPORT FUEL IN GALLONS. OMIT FRACTIONS

SPECIAL FUEL TAX



Fiscal Year	Collections	Fiscal Year	Collections
1966	$ 2,143,606	1976	$ 6,240,646
1967	2,286,983	1977	6,865,182
1968	2,473,100	1978	7,391,145
1969	2,717,639	1979	9,851,605
1970	3,301,780	1980	10,469,670
1971	3,677,912	1981	10,107,098
1972	4,398,081	1982	12,672,251
1973	5,141,349	1983	12,637,102
1974	5,667,002	1984	14,448,900
1975	5,753,299	1985	17,790,559

Rate of Tax: 14¢ per gallon (effective July 1, 1984) for fuel (other than gasoline) used in propelling motor vehicles upon highways in Utah; Governmental exemption; $10.00 entrance permit required for non-registered vehicles; operators and dealers licensed without fee. (Effective May 8, 1973) Propane exemption certificate may be purchased for vehicles using propane for an annual fee of $36 for vehicles under 33,000 pounds gross laden weight and $70 for vehicles 33,000 pounds or more gross laden weight.

Applicable to: Dealers required to collect tax on fuel placed in service tanks of users who do not present a valid user permit. Licensed users pay all of their tax on a use basis; returns required of all users and user-dealers.

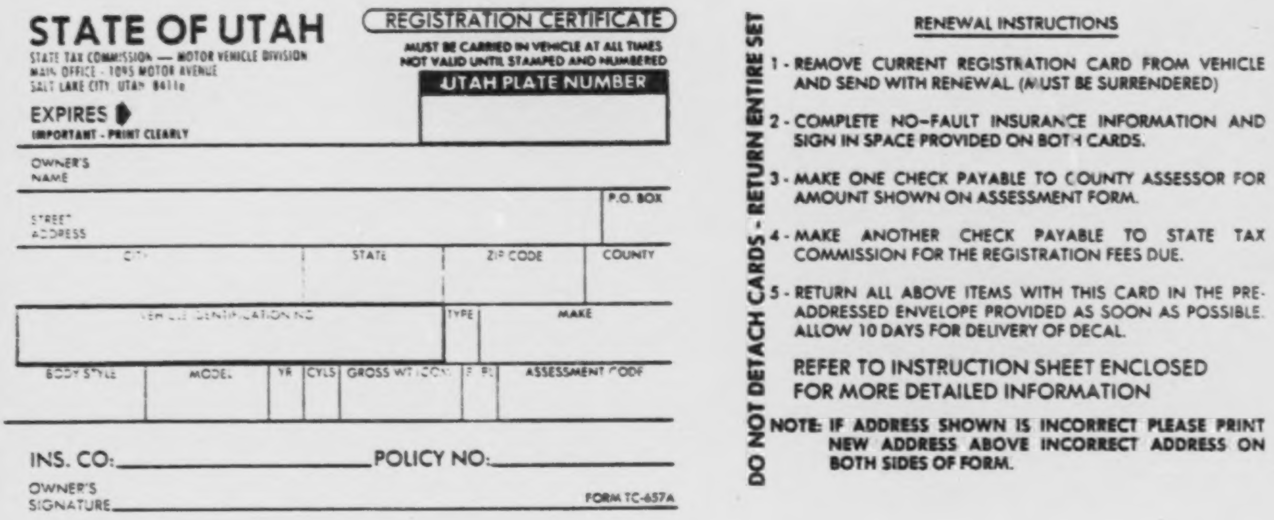
Disposition of Revenue:

After appropriations to certain state government departments, the remainder is spread 75% to the State Department of Transportation and 25% to city and county B and C road funds.

Legal Citations: Utah Code Annotated 41-11-1 (2), (6); 41-11-6; 41-11-49; 41-11-50.

Contact: Ray Jorgensen, Managing Auditor, Miscellaneous Taxes, 530-6289.

MOTOR VEHICLE REGISTRATION TAX



STATE OF UTAH

STATE TAX COMMISSION — MOTOR VEHICLE DIVISION
MAIN OFFICE - 1095 MOTOR AVENUE
SALT LAKE CITY, UTAH 84116

REGISTRATION CERTIFICATE

MUST BE CARRIED IN VEHICLE AT ALL TIMES
NOT VALID UNTIL STAMPED AND NUMBERED

UTAH PLATE NUMBER

EXPIRES ▶

IMPORTANT - PRINT CLEARLY

OWNER'S NAME

STREET ADDRESS | P.O. BOX

CITY | STATE | ZIP CODE | COUNTY

VEHICLE IDENTIFICATION NO. | TYPE | MAKE

BODY STYLE | MODEL | YR | CYLS | GROSS WT./COM. | FUEL | ASSESSMENT CODE

INS. CO:______________________ POLICY NO:______________

OWNER'S SIGNATURE______________________________

FORM TC-657A

DO NOT DETACH CARDS - RETURN ENTIRE SET

RENEWAL INSTRUCTIONS

1 - REMOVE CURRENT REGISTRATION CARD FROM VEHICLE AND SEND WITH RENEWAL. (MUST BE SURRENDERED)

2 - COMPLETE NO-FAULT INSURANCE INFORMATION AND SIGN IN SPACE PROVIDED ON BOTH CARDS.

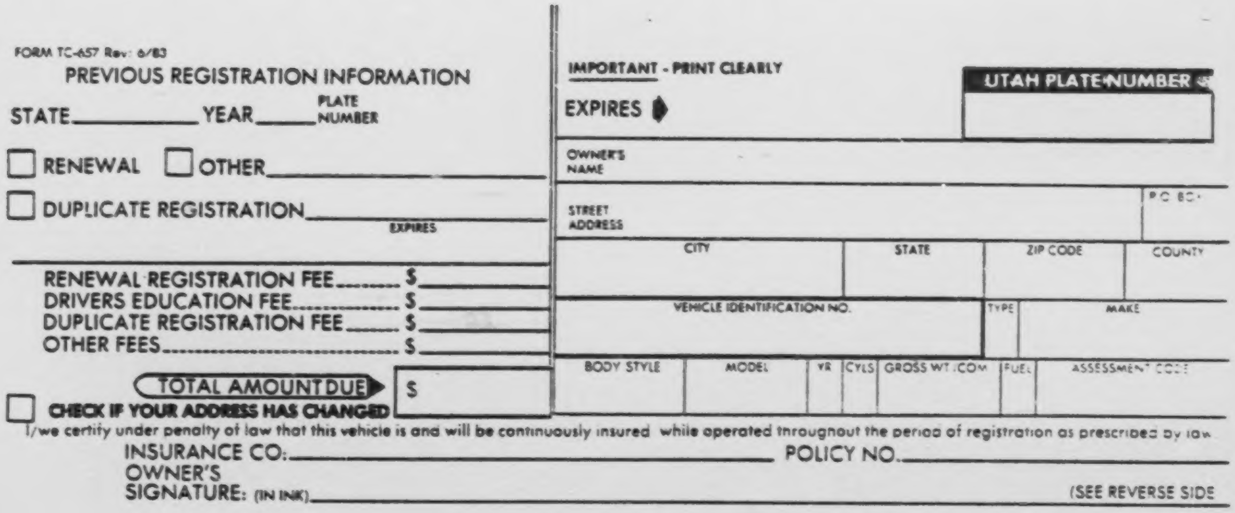
3 - MAKE ONE CHECK PAYABLE TO COUNTY ASSESSOR FOR AMOUNT SHOWN ON ASSESSMENT FORM.

4 - MAKE ANOTHER CHECK PAYABLE TO STATE TAX COMMISSION FOR THE REGISTRATION FEES DUE.

5 - RETURN ALL ABOVE ITEMS WITH THIS CARD IN THE PRE-ADDRESSED ENVELOPE PROVIDED AS SOON AS POSSIBLE. ALLOW 10 DAYS FOR DELIVERY OF DECAL.

REFER TO INSTRUCTION SHEET ENCLOSED FOR MORE DETAILED INFORMATION

NOTE: IF ADDRESS SHOWN IS INCORRECT PLEASE PRINT NEW ADDRESS ABOVE INCORRECT ADDRESS ON BOTH SIDES OF FORM.



FORM TC-657 Rev. 6/83

PREVIOUS REGISTRATION INFORMATION

STATE__________ YEAR_____ PLATE NUMBER

☐ RENEWAL ☐ OTHER__________________

☐ DUPLICATE REGISTRATION__________________ EXPIRES

RENEWAL REGISTRATION FEE	$
DRIVERS EDUCATION FEE	$
DUPLICATE REGISTRATION FEE	$
OTHER FEES	$
TOTAL AMOUNT DUE ▶	$

☐ CHECK IF YOUR ADDRESS HAS CHANGED

IMPORTANT - PRINT CLEARLY

EXPIRES ▶

UTAH PLATE NUMBER

OWNER'S NAME

STREET ADDRESS | P.O. BOX

CITY | STATE | ZIP CODE | COUNTY

VEHICLE IDENTIFICATION NO. | TYPE | MAKE

BODY STYLE | MODEL | YR | CYLS | GROSS WT./COM. | FUEL | ASSESSMENT CODE

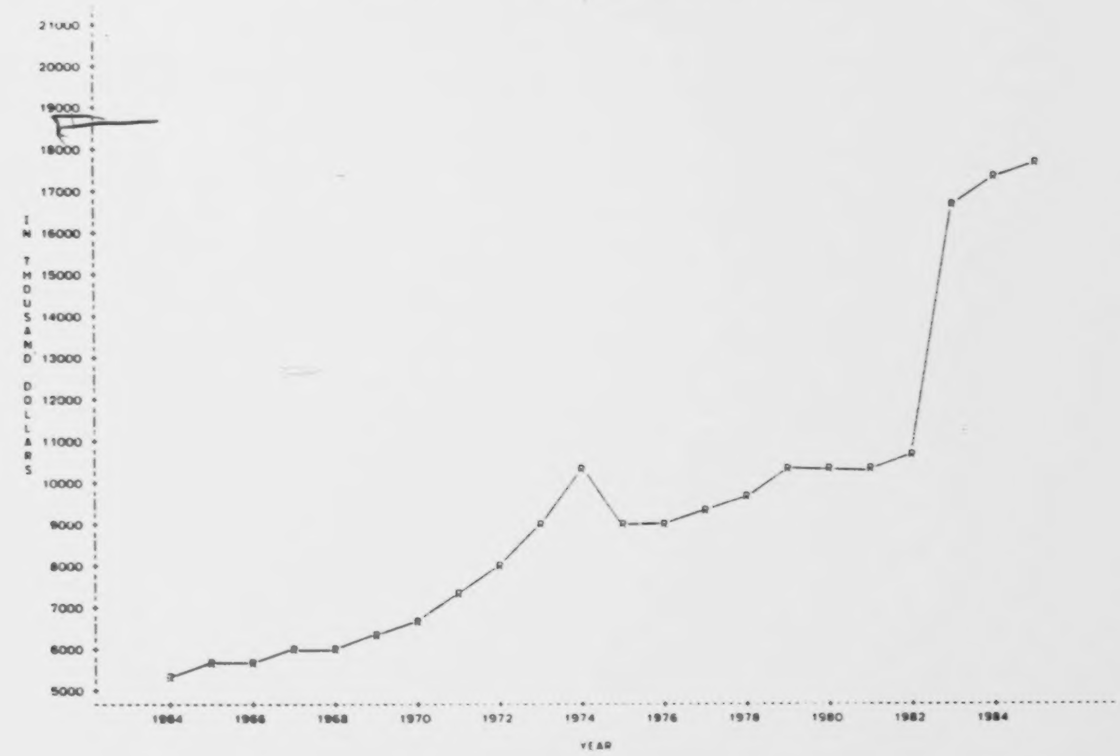
I/we certify under penalty of law that this vehicle is and will be continuously insured while operated throughout the period of registration as prescribed by law

INSURANCE CO:______________________ POLICY NO.______________

OWNER'S SIGNATURE: (IN INK)______________________________

(SEE REVERSE SIDE

MOTOR VEHICLE REGISTRATION TAX



Fiscal Year	Collections	Fiscal Year	Collections
1974	$ 10,494,295	1980	$ 10,356,159
1975	8,927,077	1981	10,329,209
1976	8,915,066	1982	10,795,624
1977	9,254,984	1983	16,512,357
1978	9,831,086	1982	17,229,087
1979	10,335,951	1983	17,537,808

Rate of Tax:

Motor Vehicle Registration	41-1-127, UCA, 1953	
Motorcycle		$7.50
Private Trailer less than 750 lbs		7.50
Private Trailer over 750 lbs.		10.00
Private Vehicle		10.00
Special Radio Plates .	41-1-49.6, UCA, 1953	10.00

Registration fee on motor vehicles designed for transportation of passengers for hire or for the transportation of property is based on gross laden weight:

6,000 lbs. or less	$12.50
6,001 to 9,000 lbs.	20.00
9,001 to 12,000 lbs.	35.00
12,001 to 15,000 lbs.	45.00

Plus $15.00 per 3,000 lbs. up to 24,000 lbs.; plus $20.00 per 3,000 lbs. up to 42,000 lbs.; plus $25.00 per 3,000 lbs. up to 66,000 lbs.; plus $30.00 per 3,000 lbs. up to 81,000 lbs.; plus $35.00 per 3,000 lbs. up to 80,000 lbs. (80,000 lbs. is the legal load permit without overload permit from the highway patrol).

The tax for a farm truck 6,000 lbs. or less is $12.50; the 6-9,000 lbs. tax is $20.00; for 9-12,000 lbs. the tax is $27.00 and the 12-15,000 lbs. farm truck tax is $30.00. Farm trucks 15-42,000 lbs. add $10.00 per 3,000 lbs. to these rates; farm trucks over 42-45,000 lbs. add $15.00. Farm trucks 45-80,000 lbs. add 10.00 per each 3000 lbs. (80,000 lbs. is the legal load limit without overload permit from the highway patrol).

Private Motorbus or Schoolbus	41-1-131, UCA, 1953(by GVW)	$25.00	NA Repealed
Horseless Carriage	41-21-1, UCA, 1953	10.00	
Reflectorized License Plate	41-1-43, UCA, 1953	1.50	
Personalized Plates	41-1-49.17, UCA, 1953	30.00	
Renewal of Personalized Plates	41-1-49.17, UCA, 1953	5.00	+ Reg. Renewal
Transfer of Personalized Plates	41-1-49.18, UCA, 1953	7.00	+ Reg. Trans.

Applicable to:

Every vehicle which is self-propelled or propelled by electric power in, upon, or by which any person or property is or may be transported or drawn upon a highway, excepting devices moved by human power, or used exclusively upon stationary rails or tracks.

Disposition of Revenue:

After appropriations to certain state government departments, the remainder is spread 75% to the State Department of Transportation and 25% to city and county B and C road funds.

Legal Citations:

Sections 41-1-127 and 41-1-141, UCA, 1953.

As amended by Chapter 79, Laws of Utah, 1967. Effective July 1, 1967. For registration and taxation of campers see Chapter 105, Laws of Utah 1971, Chapter 9, Laws of Utah 1972. Also Chapter 10, Laws of Utah 1972.

Legislative Changes:

SB 52 Handicapped Parking Fine and Transferable ID Cards For the Handicapped -- Provides for the issuance of transferable motor vehicle identification cards to qualified disabled persons; provides for a transferable identification card for temporarily disabled persons; provides for enforcement of handicapped parking regulations on private property as well as publicly owned places; and establishes the penalty of an infraction, with a fine not to exceed $25, for unauthorized parking in a space reserved for use by the handicapped.

Amends 41-1-49.8, 41-1-49.9 and 41-1-49.10 of the Motor Vehicle Code.
Effective date: April 29, 1985.

SB 65 County Designation on Vehicle License Plates -- Requires a county designation to be included as part of the registration decal for vehicle license plates beginning January 1, 1986; and directs the State Tax Commission to establish the design of the designation after consultation with all interested state agencies and county governments.

Amends 41-1-44 and enacts 41-1-44.3.
Effective date: July 1, 1985.

SB 228 Motor Vehicle Amendments -- Requires persons importing motor vehicles not manufactured for sale in the United States to bring the vehicles into compliance with federal motor vehicle standards prior to first registration in Utah and establishes a penalty for violation of this requirement. The department is authorized to issue a temporary permit not to exceed 120 days, in order to provide the owner with sufficient time to make the necessary vehicle modifications.

Enacts 41-1-22.5 of the Motor Vehicle Code.
Effective date: July 1, 1985

SB 248 Legislative and Congressional License Plates -- Allows for the issuance of special plates to members of the Utah State Senate and Utah House of Representatives; allows for issuance of special plates to members of the United States Congress which would be U.S. Senators and U.S. Representatives.

Enacts Sections 41-1-44.3 and Section 41-1-44.4 of the Motor Vehicle Code.
Effective date: April 29, 1985.

SB 253 Utah Highway Patrol License Plates -- Provides for the issuance of special license plates for Utah Highway Patrol Vehicles bearing the capital letters UHP, a beehive logo, and the numerical call numbers of the officer assigned to the particular vehicle.

Amends Section 41-1-44.1 of the Motor Vehicle Code.
Effective date: April 29, 1985.

SB 268 Motor Vehicle Registration Amendments -- Eliminates the requirement to prepay registration fees to receive a temporary permit; establishes a fixed registration expiration month; deletes the provisions for five-year one way fleet rental trailer plates and registration; provides for retention of the same registration month as recorded on the original registration, except under certain conditions; provides for transfer of ownership without duplicate title certificate; clarifies the trailer registration fee; increases the lifetime trailer registration fee from $55 to $100; and repeals or amends outdated language.

Legislative Fiscal Note: This bill is expected to increase Transportation Fund revenues by $112,500 in 1985-86 and $157,500 in 1986-87.

Amends 41-1-24, 41-1-49, 41-1-52, 41-1-56, 41-1-27 and 41-11-63 and repeals 41-1-69.
Effective date: April 29, 1985.

HB 116 Detection of Uninsured Motorists -- Requires the Division of Motor Vehicles to conduct random computer surveys to check for compliance with the automobile no-fault insurance requirements; requires the surrender of unexpired plates on vehicles without insurance and establishes penalties for noncompliance.

Legislative Fiscal Note: The bill would require appropriations totalling $240,000 to the Tax Commission and Department of Public Safety for FY 1986, offset in part by a $200,000 expected addition to the Transportation Fund for fees collected. Costs of $264,000 and revenues of $400,000 are expected for FY 1987.

Amends Section 41-2-19 of the Operator's License Act and Section 31-41-13.7 of the No-Fault Insurance Act.
Effective date: January 1, 1986.

HB 357 License Plate Mailing Costs -- Authorizes the State Tax Commission to include the costs of mailing plates in fee assessments at the time of issuance of new replacement plates.

Legislative Fiscal Note: All but $10,000 in additional cost would be offset by increased fees.

Amends 41-1-43 of the Motor Vehicle Code.
Effective date: July 1, 1985.

Regulations/Rules adopted by the Tax Commission:

None.

For information contact: Edward Berry, Motor Vehicle Division, 533-5311.

TC - 553 (M-06)

STATE TAX COMMISSION OF UTAH

TOBACCO PRODUCTS TAX RETURN

File with State Tax Commission
200 State Office Building
Salt Lake City, Utah 84134

CIGARETTE AND TOBACCO TAX

For Calendar Quarter Ending
______________ 19____

____
Registration Number

This report must be filed on or before the last day of the month following the calendar quarter during which the tobacco products were brought into the state for sale in this state. Do not use this return to report purchases for consumption only. See reverse side of return for additional information

1.	TOTAL TOBACCO PRODUCTS RECEIVED (AT MANUFACTURER'S SALES PRICE) DEDUCTIONS — USE MANUFACTURER'S SALES PRICE		$
2.	TOTAL TOBACCO PRODUCTS EXPORTED	$	
3.	TAX PAID PURCHASES INCLUDED IN ITEM I		
4.	OTHER DEDUCTIONS — SUBMIT SCHEDULE		
5.	TOTAL DEDUCTIONS (AT MANUFACTURER'S SALES PRICE)		
6.	TAXABLE PRODUCTS SOLD IN UTAH OR HELD FOR SALE (ITEM 1 LESS ITEM 5)		$
7.	TAX — 25% OF MANUFACTURER'S SALES PRICE — ITEM 6		$
8.	PENALTY IF FILED OR PAID LATE — 25% OF ITEM 7 BUT NOT LESS THAN $10.		
9.	INTEREST — 12% PER ANNUM (1% PER MONTH ON ITEM 7)		
10.	TOTAL AMOUNT DUE		$

I declare under penalties of perjury that this return has been examined by me and to the best of my knowledge is a true and complete return.

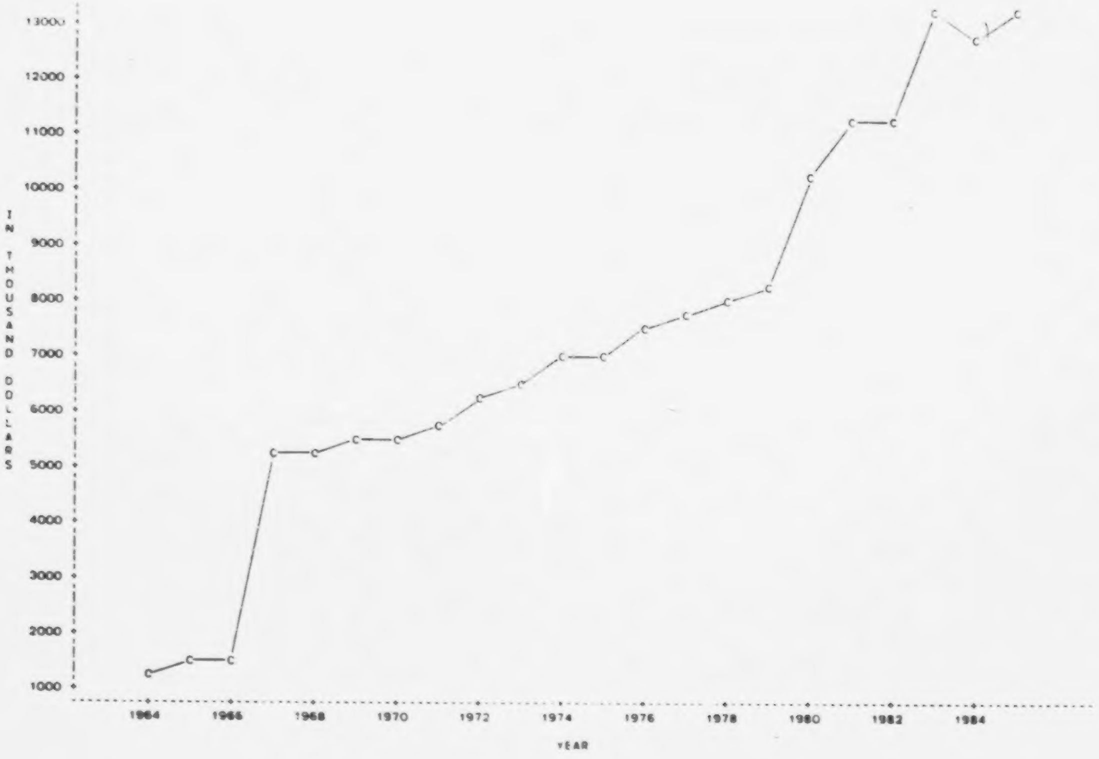
Date ______________ 19____

____
Taxpayer

____
By

____
Title

CIGARETTE AND TOBACCO TAX



Fiscal Year	Collections	Fiscal Year	Collections
1966	$ 1,431,363	1976	$ 7,504,408
1967	5,139,417	1977	7,712,867
1968	5,167,391	1978	8,003,201
1969	5,403,456	1979	8,242,742
1970	5,442,027	1980	10,271,242
1971	5,764,405	1981	11,293,370
1972	6,232,494	1982	11,164,965
1973	6,458,595	1983	13,291,644
1974	6,916,797	1984	12,863,795
1975	7,069,584	1985	13,183,929

Rate of Tax: 6 mills per cigarette, effective July 1, 1982, previously 5 mills, (provision for taxing cigarettes weighing more than 3# per M is not in use as such cigarettes are not on market); $10.00 license for retailers and dealers; tobacco products other than cigarettes are taxed at rate of 25% of manufacturers sale price delivered into Utah.

Applicable to: Wholesalers and distributors purchase stamps or use cigarette stamping machines for payment of tax for cigarettes, 4% discount on stamp purchases or authorized machine use in excess of $25.00; quarterly returns required of dealers liable for payment of tax on other tobacco products.

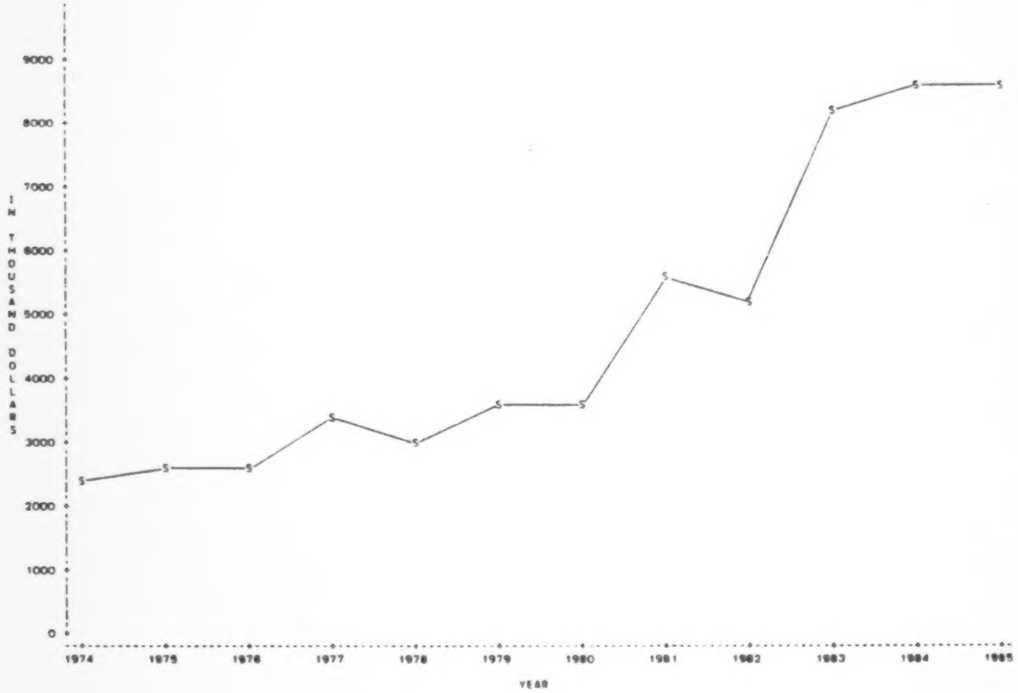
Disposition of Revenue: General Fund.

Legal Citations: Sections 59-18-1 to 59-18-19 UCA 1953 as amended by Chapter 188, Laws of Utah 1969, effective July 1, 1969.

Contact: Ray Jorgensen, Managing Auditor, Miscellaneous Taxes, 530-6289.

SCHOOL LUNCH TAX

SCHOOL LUNCH TAX



Fiscal Year	Collections	Fiscal Year	Collections
1974	$ 2,460,181	1980	$ 3,696,017
1975	2,637,188	1981	5,582,580
1976	2,655,387	1982	5,218,475
1977	3,471,696	1983	8,227,478
1978	3,058,376	1984	8,610,669
1979	3,672,688	1985	8,671,694

Rate of Tax:

13 %

Applicable to:

Every retail sale of wine and distilled liquors sold by the State Liquor Control Commission in the State of Utah.

Disposition of Revenue:

Uniform school fund.

Legal Citations:

Section 53-8-1 UCA 1953 as amended by Chapter 93, Laws of Utah 1965; Chapter 111, Laws of Utah 1967 and Chapter 58, Laws of Utah, 1982.

Contact: Ray Jorgensen, Managing Auditor, Miscellaneous Taxes, 530-6289.

FORM TC-386 (Rev. 7/83)

MAIL TO:
STATE TAX COMMISSION
OF UTAH
P.O. BOX 4000
SALT LAKE CITY, Utah 84134

STATE OF UTAH

BEER TAX RETURN

Under Title 32, Chapter 6, Utah Code Annotated, 1953
As Amended

(Read instructions
on reverse side
of this form)

Report beer
in barrels of
31 gals. each

(AUDITOR'S STAMP)

NAME AND ADDRESS (CORRECT ANY ERRORS)

BEER TAX

TAX PERIOD

THIS RETURN MUST BE FILED WITH THE STATE TAX COMMISSION AND PAYMENT OF TAX DUE MADE ON OR BEFORE THE 25TH DAY OF EACH CALENDAR MONTH FOR THE PRECEDING MONTH. MAKE CHECKS PAYABLE TO UTAH STATE TAX COMMISSION

	BEER MANUFACTURED OR IMPORTED (RECEIPTS)	Heavy	3.2%
1.	Manufactured during month (Utah brewers only		
2.	Imported into Utah (Attach schedule form TC-387)		
3.	Purchased—Tax-paid (Attach Schedule form TC-388)		
4.	Beer sold to passengers, Utah tax not paid		
5.	Total to be accounted for (Items 1 to 4)		
	(DEDUCTIONS)		
6.	Exported from Utah (Attach schedule form TC-389)		
7.	Sales to the United States Government (Attach Schedule form TC-391)		
8.	Purchased—Tax-paid (Item 3 above)		
9.			
10.	TOTAL DEDUCTIONS (Items 6 to 8)		
11.	NET TAXABLE BARRELS (Item 5 minus item 10)		

12. Tax at $11.00 per barrel on light beer (Item 11 times $11.00) .... $______
    Tax at $11.00 per barrel on heavy beer (Item 11 times $11.00) .... ______
13. Penalty—25% of tax (on item 12) .... ______
14. Interest—12% per annum (on sum of items 12 and 13) .... ______
15. Total tax, penalty and interest due .... $______

I DECLARE UNDER PENALTIES OF PERJURY THAT THIS RETURN (INCLUDING ALL ACCOMPANYING SCHEDULES AND STATEMENTS) HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE IS A TRUE AND COMPLETE RETURN.

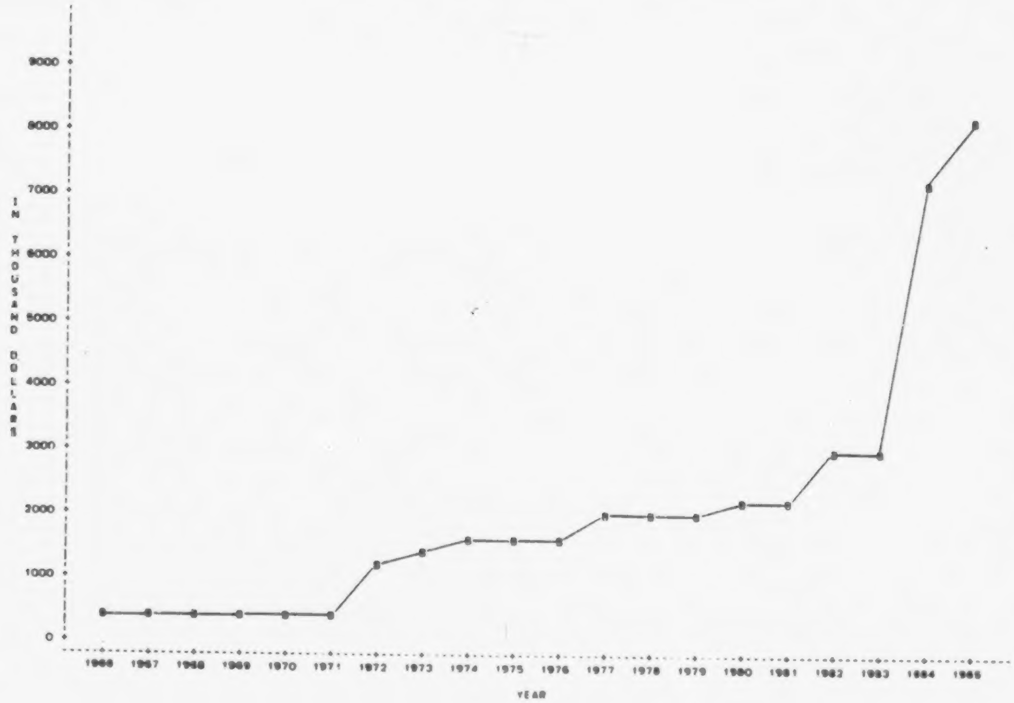
Date ____________________, 19 ______

____
(TAXPAYER)

By ______________________________

____
(TITLE)

BEER TAX



Fiscal Year	Collections	Fiscal Year	Collections
1966	$ 302,216	1976	$1,692,821
1967	353,280	1977	1,904,552
1968	342,037	1978	1,985,418
1969	364,256	1979	1,913,438
1970	408,576	1980	2,174,058
1971	432,680	1981	2,227,120
1972	1,211,902	1982	2,942,982
1973	1,413,886	1983	2,949,304
1974	1,507,619	1984	7,134,426
1975	1,629,922	1985	8,129,900

Rate of Tax: $11.00 (effective July 1, 1983, previously $4.12) per bbl. of beer; 31-gallon barrel standard measure; bottled and canned beer converted to barrel equivalents on returns; distributor licensing under jurisdiction of Liquor Commission; retail license issued by local jurisdiction.

Applicable to: All beer imported or manufactured for sale, use or distribution in Utah. Monthly reports required of every brewer, wholesaler or distributor manufacturing or importing beer.

Disposition of Revenue: General Fund

Legal Citations: Sections 32-6-1 to 32-6-19, UCA 1953 as amended by Chapter 70, Laws of Utah 1971, effective July 1, 1971.

Contact: Ray Jorgensen, Managing Auditor, Miscellaneous Taxes, 530-6289.

FORM TC-71-T 7/83

12 02 26

MAIL TO:
STATE TAX COMMISSION
OF UTAH
HEBER M. WELLS BUILDING
160 EAST 300 SOUTH
SALT LAKE CITY, UTAH 84134

STATE OF UTAH
TRANSIENT ROOM TAX RETURN

TAX PERIOD

DUE ON OR BEFORE

NAME AND ADDRESS (CORRECT ANY ERRORS)

ACCOUNT NUMBER

TRANSIENT ROOM TAX ____

▲ USE THIS NUMBER FOR ALL REFERENCES

FOR AUDITOR'S USE
COMPUTATIONS CHECKED ____
E.O. NO.

IF BUSINESS WAS DISCONTINUED OR NEW BUSINESS STARTED OR THERE HAS BEEN A CHANGE OF OWNERSHIP ATTACH STATEMENT OF EXPLANATION. READ INSTRUCTIONS ON REVERSE SIDE.

(1) COUNTY	(2) NUMBER OF OUTLETS IN EACH COUNTY	(3) COUNTY CODES	(4) TOTAL TAXABLE RENTS	(5) TAX RATE	(6) TAX DUE
BEAVER		01-T	$		$
BOX ELDER		02-T			
CACHE		03-T			
CARBON		04-T			
DAGGETT		05-T			
DAVIS		06-T			
DUCHESNE		07-T			
EMERY		08-T			
GARFIELD		09-T			
GRAND		10-T			
IRON		11-T			
JUAB		12-T			
KANE		13-T			
MILLARD		14-T			
MORGAN		15-T			
PIUTE		16-T			
RICH		17-T			
SALT LAKE		18-T			
SAN JUAN		19-T			
SANPETE		20-T			
SEVIER		21-T			
SUMMIT		22-T			
TOOELE		23-T			
UINTAH		24-T			
UTAH		25-T			
WASATCH		26-T			
WASHINGTON		27-T			
WAYNE		28-T			
WEBER		29-T			
			TOTAL TAX DUE		$

PENALTY OF 10% AND APPLICABLE INTEREST WILL BE COMPUTED AND BILLED BY THE TAX COMMISSION ON ALL LATE FILINGS AND UNDER PAYMENT OF TAX DUE.

THIS RETURN MUST BE FILED EVEN THOUGH NO TAX IS DUE

I CERTIFY THAT THIS RETURN INCLUDING ANY ACCOMPANYING SCHEDULES, HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE IS A TRUE, CORRECT AND COMPLETE RETURN.

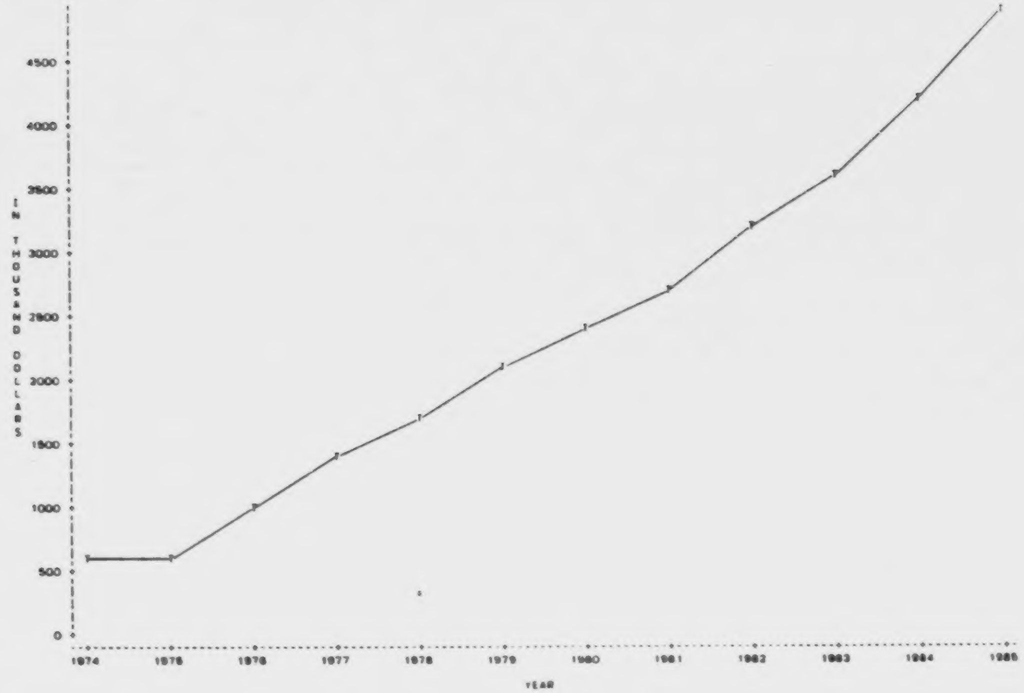
SIGNED ____ TITLE ____ DATE ____

MAKE CHECK OR MONEY ORDER PAYABLE TO:
STATE TAX COMMISSION OF UTAH

PHONE NO. ____

RETURN ORIGINAL, KEEP DUPLICATE

TRANSIENT ROOM TAX



Fiscal Year	Collections	Fiscal Year	Collections
1974	$ 570,788.72	1980	$2,362,173.04
1975	623,218.64	1981	2,678,628.33
1976	1,031,466.27	1982	3,168,894.05
1977	1,356,372.98	1983	3,567,711.00
1978	1,747,048.58	1984	4,169,117.77
1979	2,104,871.22	1985	4,925,929.53

Rate of Tax:	Up to 3% as fixed by County ordinance. As of June 30, 1985, rates are 1 1/2 in Rich, San Juan and Tooele Counties; and 3% in all other counties. Effective April 1, 1985 Sevier County increased to 3%
Applicable to:	The rental charge for any suite, room or rooms in a motel, hotel, motor court, inn or similar public accommodation for fewer than 30 consecutive days. This tax is over and above the applicable sales tax. The Tax Commission acts as agent for the counties.
Disposition of Revenue:	Returned to the 29 Utah Counties.
Legal Citations:	Section 17-31-1 through 17-31-7 UCA.
Contact:	Herb Hopes, Operations Division, Phone 530-6060

Table 24

SUMMARY OF DISTRIBUTION OF TRANSIENT ROOM TAX TO PARTICIPATING UNITS FOR FISCAL YEARS 1983-84 AND 1984-85

	Net Distribution After Administrative Costs		Percentage Increase
Unit	7-1-83 to 6-30-84	7-1-84 to 6-30-85	(Decrease)
Beaver County	$ 28,625.76	$ 33,032.14	15.39
Box Elder County	25,570.05	33,061.64	29.30
Cache County	52,830.38	59,097.27	11.86
Carbon County	52,310.63	53,097.87	1.50
Daggett County	5,079.44	6,799.25	33.86
Davis County	22,891.88	18,998.41	-17.01
Duchesne County	23,585.47	20,226.16	-14.24
Emery County	21,890.82	21,508.37	-1.75
Garfield County	80,001.28	77,793.85	-2.76
Grand County	84,685.28	120,612.47	42.42
Iron County	94,424.96	153,640.22	62.71
Juab County	10,306.41	13,112.62	27.23
Kane County	61,350.92	73,768.06	20.24
Millard County	48,077.18	55,584.06	15.61
Morgan County	0.00	0.00	0.00
Piute County	240.36	522.40	117.34
Rich County	2,337.88	3,946.01	68.79
Salt Lake County	2,011,182.99	2,372,990.16	17.99
San Juan County	20,836.69	24,949.29	19.74
Sanpete County	7,508.32	6,094.77	-18.83
Sevier County	56,569.52	57,670.98	1.95
Summit County	538,696.88	744,465.10	38.20
Tooele County	32,274.28	33,790.49	4.70
Uintah County	97,044.64	100,432.76	3.49
Utah County	181,492.36	203,185.42	11.95
Wasatch County	30,754.66	20,874.26	-32.13
Washington County	246,178.30	281,325.46	14.28
Wayne County	6,035.08	7,660.23	26.93
Weber County	200,997.98	222,746.24	10.82
GRAND TOTAL	$4,043,780.40	$4,820,985.96	19.22

Table 25

COMPARISON OF GROSS TAXABLE ROOM RENTS WITH GROSS TAXABLE SALES

Quarter	Total Gross Taxable Room Rents	Total gross taxable sales of hotels and other lodging	Total other*
1978.1	$17,918,942.34	$24,904,944.00	$ 6,986,002.00
1978.2	18,944,264.67	25,596,215.00	6,651,950.00
1978.3	25,005,770.00	32,878,289.00	7,872,519.00
1978.4	16,466,347.76	23,748,259.00	7,281,911.00
1979.1	22,151,171.80	30,421,907.00	8,270,735.00
1979.2	21,249,016.66	30,562,869.00	9,313,852.00
1979.3	25,481,707.55	39,108,909.00	13,627,201.00
1979.4	18,711,447.32	27,435,592.00	8,724,145.00
1980.1	25,685,230.81	35,961,421.00	10,276,190.00
1980.2	24,164,444.26	34,736,800.00	10,572,356.00
1980.3	28,808,982.56	40,755,333.00	11,946,350.00
1980.4	21,310,161.81	32,087,556.00	10,777,394.00
1981.1	27,244,086.16	39,672,172.00	12,428,086.00
1981.2	28,754,992.17	42,157,441.00	13,402,449.00
1981.3	34,425,657.56	49,067,545.00	14,641,887.00
1981.4	22,848,438.78	33,806,401.00	10,957,962.00
1982.1	31,718,003.33	47,740,485.00	16,022,482.00
1982.2	31,206,651.39	46,511,011.00	15,304,360.00
1982.3	36,167,452.41	53,026,884.00	16,859,432.00
1982.4	25,694,810.58	40,666,865.00	14,972,054.00
1983.1	38,466,407.35	44,182,215.00	5,715,808.00
1983.2	35,510,962.32	47,985,881.00	12,474,919.00
1983.3	37,007,296.41	48,083,684.00	11,076,388.00
1983.4	29,744,211.25	42,469,926.00	12,725,715.00
1984.1	42,477,934.05	48,769,521.00	6,291,587.00
1984.2	37,073,553.83	48,749,446.00	11,675,892.00
1984.3	47,493,581.84	56,838,519.00	9,344,937.00
1984.4	34,142,725.84	45,878,755.00	10,736,030.00
1985.1	49,196,818.99	57,274,731.00	8,077,912.00

*Total other includes all gross taxable hotel sales except room rentals.

Figure 7

GROSS TAXABLE SALES AND

GROSS TAXABLE ROOM RENTS

(IN MILLIONS OF DOLLARS)

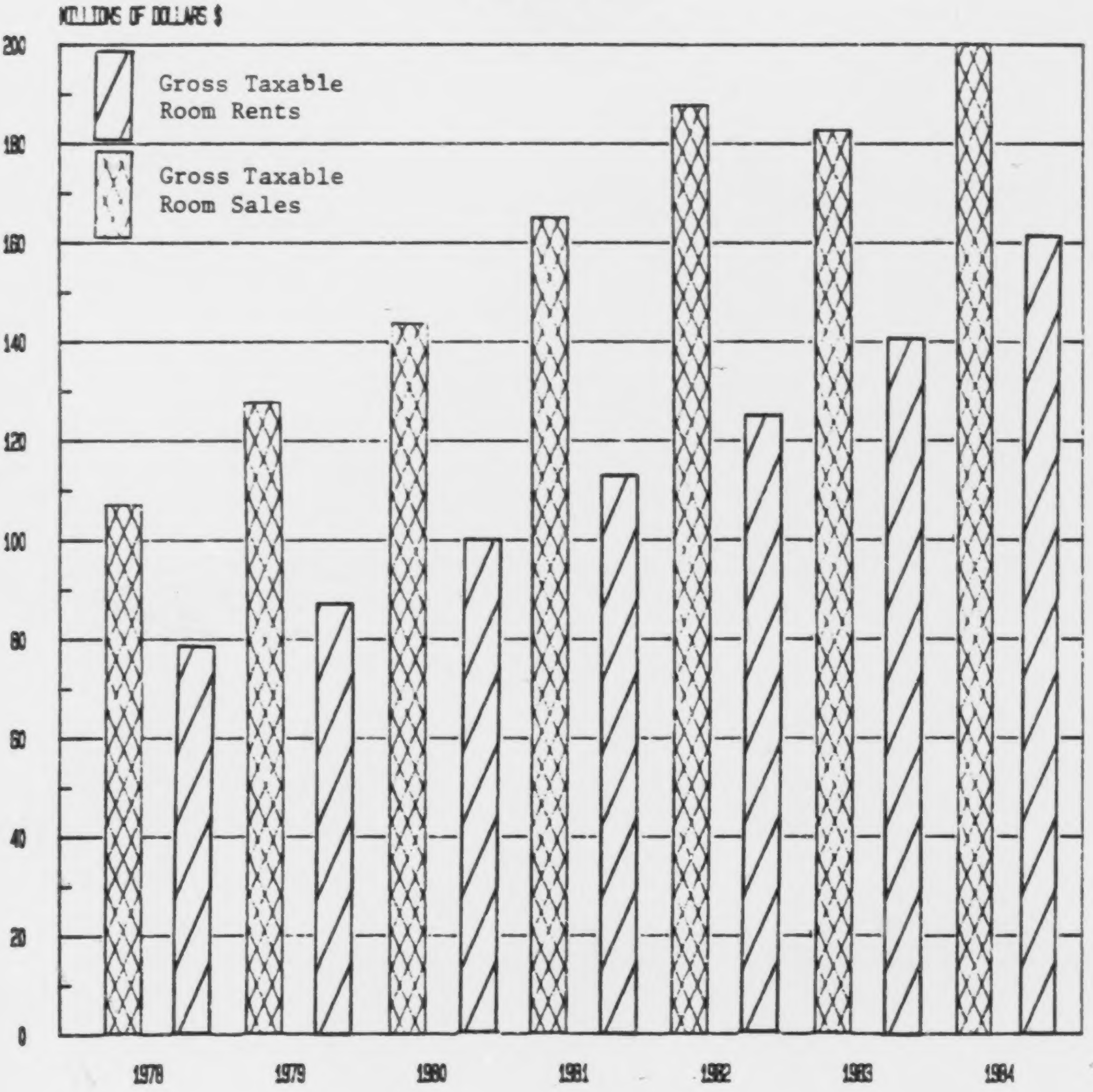


Table 26

CALENDAR YEARS 1978-1981
ANNUAL GROSS TAXABLE ROOM RENTS BY COUNTY*

	County	1978	1979	1980	1981
1.	Beaver	$ 582,370.00	$ 599,748.00	$ 598,062.01	$ 1,210,476.00
2.	Box Elder	778,644.34	1,089,905.00	1,199,359.66	977,913.34
3.	Cache	1,246,705.34	1,530,060.66	1,338,679.33	1,603,964.00
4.	Carbon	1,644,289.34	1,429,529.34	1,742,746.00	1,609,941.66
5.	Daggett	143,623.33	148,824.00	171,120.67	187,305.34
6.	Davis	382,306.67	410,917.01	464,087.33	547,188.33
7.	Duchesne	403,522.67	499,888.00	446,038.00	689,615.99
8.	Emery	613,909.66	736,742.66	541,160.67	769,041.34
9.	Garfield	1,453,536.00	1,665,278.00	1,424,996.66	2,366,754.00
10.	Grand	2,278,656.89	1,875,025.33	3,142,350.67	3,246,950.67
11.	Iron	2,728,332.67	2,804,772.00	2,995,157.99	3,654,528.00
12.	Juab	550,200.56	375,634.00	625,688.00	695,594.00
13.	Kane	1,774,401.34	1,824,732.00	1,808,479.32	1,377,870.00
14.	Millard	710,259.33	1,026,770.67	970,140.33	1,158,808.34
15.	Morgan	3,673.00	2,065.00	4,286.00	9,051.33
16.	Piute	38,132.67	26,630.16	22,981.50	17,522.00
17.	Rich	658,884.67	347,948.00	450,993.32	241,908.67
18.	Salt Lake	41,242,885.33	46,599,222.66	52,963,909.33	59,610,660.34
19.	San Juan	898,194.66	896,686.67	1,222,064.66	1,197,786.00
20.	Sanpete	205,956.66	222,004.00	227,072.84	263,392.00
21.	Sevier	1,923,175.33	2,065,307.66	2,279,307.50	3,032,117.00
22.	Summit	3,276,482.34	5,830,357.33	7,472,530.33	7,036,228.34
23.	Tooele	1,268,426.00	1,281,668.00	1,440,788.00	1,796,600.66
24.	Uintah	1,536,035.99	1,601,425.34	1,781,121.32	3,143,875.99
25.	Utah	3,448,343.33	4,243,187.00	3,852,650.00	4,923,161.00
26.	Wasatch	669,012.34	725,433.67	736,180.99	1,095,606.67
27.	Washington	4,647,436.00	4,830,824.67	5,790,544.00	6,154,648.67
28.	Wayne	261,093.99	239,422.50	193,048.34	154,095.33
29.	Weber	2,966,832.66	2,693,334.00	4,063,274.67	4,500,569.66

*Gross taxable room rents = gross tax revenue/transient room tax rate

Table 27

CALENDAR YEARS 1982-1984
ANNUAL GROSS TAXABLE ROOM RENTS BY COUNTY*

	County	1982	1983	1984
1.	Beaver	$ 946,657.34	$ 922,836.33	$ 1,185,878.00
2.	Box Elder	810,076.99	881,880.01	1,098,015.34
3.	Cache	1,634,183.99	2,730,777.67	2,238,679.67
4.	Carbon	2,022,224.33	1,775,905.33	1,715,549.67
5.	Daggett	150,539.00	173,809.67	188,153.33
6.	Davis	575,463.33	621,156.00	800,603.33
7.	Duchesne	1,019,224.01	896,500.67	670,133.00
8.	Emery	703,347.00	742,370.33	747,435.66
9.	Garfield	2,325,636.00	3,520,553.33	2,416,329.66
10.	Grand	3,502,677.34	3,660,087.99	4,147,134.55
11.	Iron	4,059,205.34	3,252,605.33	4,982,448.00
12.	Juab	572,040.00	659,338.00	524,626.66
13.	Kane	2,043,164.67	2,774,272.33	2,496,320.67
14.	Millard	1,253,673.34	1,333,298.99	1,977,594.00
15.	Morgan	26,523.00	0.00	0.00
16.	Piute	11,484.67	10,458.34	15,132.67
17.	Rich	337,957.34	153,575.99	277,313.34
18.	Salt Lake	66,186,154.00	66,385,850.99	78,969,543.67
19.	San Juan	1,251,332.00	1,374,318.67	1,659,189.34
20.	Sanpete	204,966.33	248,369.66	239,257.00
21.	Sevier	2,418,162.00	2,889,953.00	3,021,829.00
22.	Summit	9,042,525.34	17,423,906.01	23,270,801.67
23.	Tooele	2,258,294.01	2,223,514.01	2,354,488.00
24.	Uintah	3,372,480.34	3,316,408.01	3,292,322.34
25.	Utah	4,886,447.67	7,168,582.00	5,378,805.67
26.	Wasatch	809,945.00	964,778.00	836,916.66
27.	Washington	7,115,750.00	7,854,341.99	9,152,421.33
28.	Wayne	181,103.67	204,668.68	260,476.33
29.	Weber	5,065,970.66	6,564,760.00	7,300,397.33

*Gross taxable room rents = gross tax revenue/transient room tax rate

Form TC-44R (Rev. 3-81)

Date Received

STATE OF UTAH
INHERITANCE TAX RETURN

ESTATE OF: ______

Address of decedent ______ number and street

INHERITANCE TAX
City ______ County

______
State ______ Zip

State No.: ______

Probate No.: ______

(for official use only)

Aud by ______

Report ______
Def ☐ Ref ☐ N.C. ☐

______
Date of Death

______
Social Security Number

Check if this is an AMENDED return ☐

Date original return filed:

ATTACH A COMPLETE COPY OF THE FEDERAL ESTATE TAX RETURN, FORM 706

For resident estates: Complete lines 1 through 6 below and Schedule A on reverse side if a credit for death tax imposed by another state is allowable.

For non-resident estates: Begin with line 3 and determine the federal state death tax credit payable to Utah from Schedule B on reverse side.

1. Federal state death tax credit allowed per federal estate tax return	$
2. LESS: Deduction allowable for portion of credit paid to other states (Complete Schedule A on reverse side)	$
3. Federal state death tax credit payable to Utah. (For resident estates, line 1 less line 2; for non-resident estates, line 5 of Schedule B on reverse.)	$
4. Penalty for late filing (5% per month; maximum 25%)	$
5. Interest at 12% per annum from due date of return to date paid	$
6. Total tax, penalty and interest (Total lines 3,4 and 5)	$

Under penalty of perjury, I declare that I have examined this return, including any accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than the Personal Representative, his declaration is based on all information of which he has any knowledge.

Signature of personal representative date

Number and street

City State Zip

Signature of preparer date

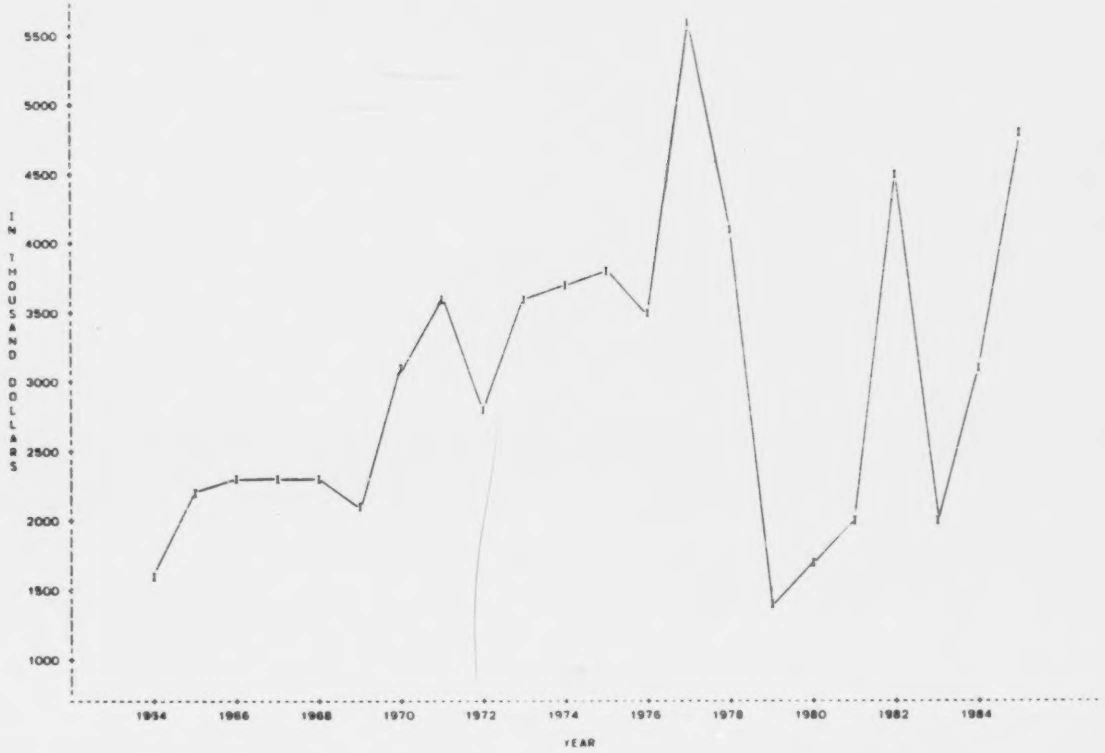
Number and street

City State Zip

MAIL RETURN AND REMITTANCE TO: UTAH STATE TAX COMMISSION, 200 STATE OFFICE BUILDING
SALT LAKE CITY, UTAH 84134

Make check or money order payable to: Utah State Tax Commission

INHERITANCE TAX



Fiscal Year	Collections	Fiscal Year	Collections
1966	$ 2,283,886	1976	$ 3,460,538
1967	2,328,322	1977	5,564,283
1968	2,280,956	1978	4,054,945
1969	2,088,378	1979	1,423,243
1970	3,101,636	1980	1,694,934
1971	3,593,586	1981	2,045,622
1972	2,816,947	1982	4,514,081
1973	3,565,540	1983	1,976,717
1974	3,669,012	1984	3,120,730
1975	3,784,893	1985	4,786,014

For date of death prior to January 1, 1977

Rate of Tax: 5% of taxable estate not exceeding $35,000, 8% over $35,000 and not exceeding $85,000, 10% in excess of $85,000; taxable estate determined after certain deductibles and a $60,000 exemption effective July 1, 1973.

Applicable to: Information affidavit required of executors or personal representatives.

NOTE: Waivers of Lien required to transfer property of decedent.

For date of death after December 31, 1976

Rate of Tax: Tax equal to state death tax credit allowed by the Internal Revenue Service on the Federal Estate Tax Return, Form 706.

Applicable to: All estates filing a Federal Estate Tax Return, Form 706.

NOTE: Waivers of Lien not required to transfer property.

Disposition of Revenue: General Fund.

Legal Citations: Section 59-12A UCA and 67-4-2 UCA 1953 as amended by Chapter 148 Laws of Utah, 1971, and Chapter 221, Laws of Utah, 1977.

Contact: Mario Naujoks, Inheritance Tax, 530-6272.

FORM TC-109A (Rev. 9-83)

MAIL TO:
STATE TAX COMMISSION
OF UTAH
HEBER M. WELLS BUILDING
160 EAST 300 SOUTH
SALT LAKE CITY, UTAH 84134

STATE OF UTAH
AVIATION MOTOR FUEL TAX RETURN

Under Title 41, Chapter 11, Utah Code
Annotated 1953, As Amended

FOR MONTH OF

RETURNS ARE DUE ON OR BEFORE THE 25TH DAY OF THE FOLLOWING MONTH

NAME AND ADDRESS (CORRECT ANY ERRORS)

AVIATION MOTOR FUEL TAX

MAKE ALL CHECKS PAYABLE TO UTAH STATE TAX COMMISSION

READ INSTRUCTIONS ON REVERSE SIDE OF THIS FORM

THIS RETURN SHOULD COVER ONLY GASOLINE OR SPECIAL FUELS SOLD AT AIRPORTS FOR AIRPLANE USE

— AVIATION MOTOR FUELS MANUFACTURED OR PURCHASED —

GALLONS

1. Inventory at beginning of month (Utah refiners only) .... ______
2. Manufactured, compounded or blended .... ______
3. Imported into Utah (attach schedule, form TC-110) .... ______
4. Exempt purchases by licensed distributor (attach schedule Form TC-110 E) .... ______
5. Purchased—tax paid (attach schedule Form TC-110C) .... ______
6. TOTAL TO BE ACCOUNTED FOR (items 1 to 5) .... → ______

—DEDUCTIONS—

7. Exported from Utah (attach schedule, Form TC-110D) .... ______
8. Sales to the U.S. Gov't. State of Utah and its subdivisions (attach Form TC-110G) .... ______
9. Exempt sales to licensed distributors (attach schedule, Form TC-110F) .... ______
10. Purchased—tax paid .... ______
11. Inventories at end of month (Utah refiners only) .... ______
12. TOTAL DEDUCTIONS (items 7 to 11) .... → ______
13. NET GALLONS (item 6 minus 12) .... ______
14. Less—allowance for evaporation, loss in handling, and expense of collection (2% of item 13) .... ______
15. NET TAXABLE GALLONS .... ______
16. Tax at four cents a gallon (on item 15) .... $ ______
17. 10% of tax (on item 16 if filed late) .... ______
18. Interest — 12% per annum 1% per month on item 16 if filed late) .... ______
19. Specific penalty—for failure to file return on time—$10.00 .... ______
20. TOTAL TAX, PENALTY AND INTEREST DUE .... $ ______

I certify that this return has been examined by me, and to the best of my knowledge and belief, is a true and complete return for the period stated, pursuant to the motor fuels tax laws of the state of Utah.

File this form in duplicate

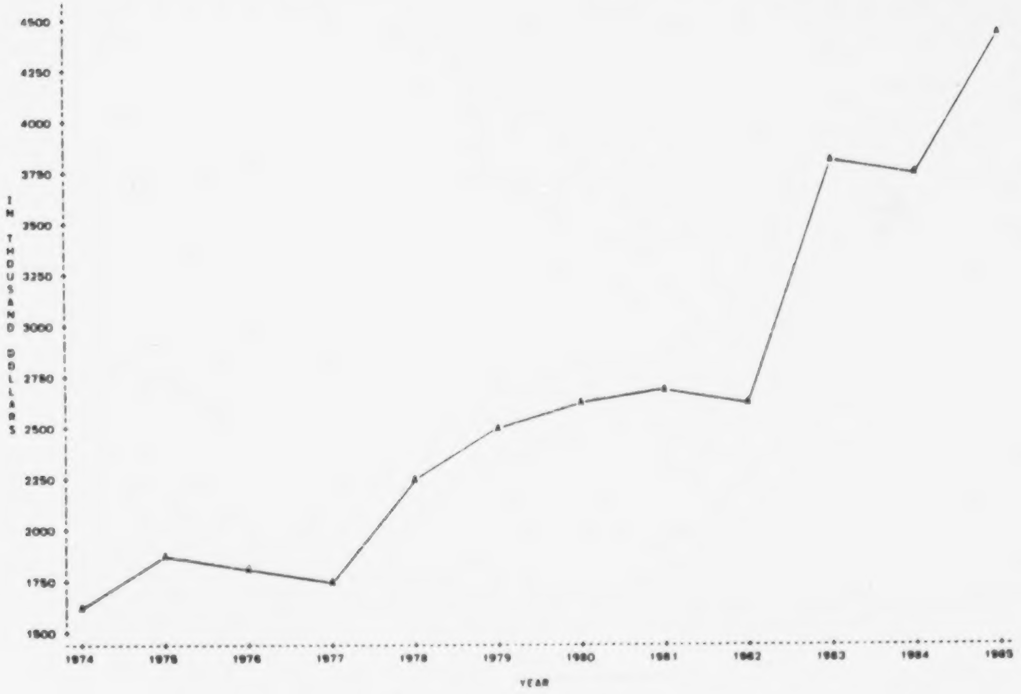
______ *(Taxpayer)*

By ______

______ *(Title)*

Report fuel in gallons. Omit fractions.

AVIATION MOTOR FUEL TAX



Fiscal Year	Collections	Fiscal Year	Collections
1974	$ 1,644,995	1980	$ 2,631,480
1975	1,882,497	1981	2,691,551
1976	1,782,136	1982	2,618,954
1977	1,777,534	1983	3,821,293
1978	2,222,112	1984	3,754,314
1979	2,510,695	1985	4,441,064

Rate of Tax:

4¢ per gallon.

Applicable to:

The sale or use of gasoline or special fuel sold at airports for airplane use.

Disposition of Revenue:

The general fund revenue account for aeronautical operations of the Utah Department of Transportation. Three-fourths (75%) of the amount allocated to the aeronautics restricted revenue account is expended on account of airports.

The remaining one-fourth (25%) is expended as that department or other designated authority may determine for promotion, supervision and regulation of aeronautics and for construction, improvement and maintenance of airports in the state.

Legal Citations:

> Section 41-11-6 UCA as amended by Laws of Utah, Chapter 67, Section 1, 1951; Chapter 67, Section 1, 1953; Chapter 74, Section 1, 1955; Chapter 83, Section 1, 1957; Chapter 69, Sections 1 and 2, 1959; Chapter 90, Section 2, 1961; Chapter 73, Section 1, 1963; Chapter 84, Section 1, 1965; Chapter 96, Section 1, 1967; Chapter 116, Section 1, 1969; Chapter 166, Section 1, 1977; Chapter 8, Section 1, 1978; Chapter 151, Section 1, 1979; Chapter 34, Section 3, 1980; Chapter 44, Section 1, 1980; Chapter 135, Section 2, 1981.

Contact: Ray Jorgensen, Managing Auditor, Miscellaneous Taxes.

PROPORTIONAL REGISTRATION FEES

INTERNATIONAL REGISTRATION PLAN
ORIGINAL APPLICATION

SCHEDULE A

Name of Applicant

Business Street Address (Where Records Are Maintained)

City County State Zip Code

Mailing Street Address

City County State Zip Code

License Yr. Fleet No Account No

Person To Contact Regarding Application

City State Phone No.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	JURISDICTION USE ... 16			17
LICENSE PLATE NUMBER	BASE STATE	EQUIP. NUMBER	YEAR	MAKE	VEHICLE IDENTIFICATION NUMBER	*TYPE	AXLES SEATS	..FUEL	DECLARED COMB. GROSS WEIGHT	DECLARED GROSS WEIGHT	UNLADEN WEIGHT	NAME OF OWNER	EQUALIZED HIGHWAY USE TAX	DATE OF PURCH.	(a.) ORIG PRICE	(b.) FCTRY PRICE	(c.) LATEST PRICE	FEES BASED UPON ___ NUMBER OF MONTHS

State of Utah
Utah State Tax Commission

CODE KEY

*TYPE
- TT - TRUCK-TRACTOR
- TR - TRACTOR
- TK - TRUCK (SINGLE)
- RT - ROAD TRACTOR
- ST - SEMI-TRAILER
- FT - FULL-TRAILER
- BS - BUS
- CG - CONVERTER GEAR
- DB - DOUBLE BOTTOMS

FUEL
- D – Diesel
- G – Gasoline
- P – Propane

[illegible]

No. of Power Veh in Fleet	No. of Trailers in Fleet	Total No. Veh. in Fleet

AAMVA

I/we certify under penalty of law that the vehicles listed on this application are and will be continuously insured while operated throughout the period of registration as prescribed by law, and that the information, furnished on this application and the attached schedules, is true and correct

19 NAME OF INSURANCE CO: ______________ POLICY NO: ______________

20 SIGNATURE: ______________ DATE: ______________

STATE OFFICE USE ONLY

Total Fees This Application	
Mileage Percent	
Dollar Proration	
Cab Cards	
Total Fees Due	

INTERNATIONAL REGISTRATION PLAN
ORIGINAL MILEAGE SCHEDULE & RECAP SHEET
SCHEDULE B

MILEAGE IN EACH STATE IN WHICH THIS FLEET TRAVELED FOR THIS PERIOD - JULY 1, 19____ THROUGH JUNE 30, 19____

CHECK (✓) THE JURISDICTIONS IN WHICH YOU PRORATE.

STATE	MILEAGE	Percent	STATE	MILEAGE	Percent	STATE	MILEAGE	Percent
ALABAMA			☐ MANITOBA			☐ OHIO		
ALASKA			☐ MARYLAND			☐ OKLAHOMA		
ALBERTA			☐ MASSACHUSETTS			☐ ONTARIO		
ARIZONA			☐ MEXICO			☐ OREGON		
ARKANSAS			☐ MICHIGAN			☐ PENNSYLVANIA		
BRIT COLUMBIA			☐ MINNESOTA			☐ PRINCE ED. IS.		
CALIFORNIA			☐ MISSISSIPPI			☐ QUEBEC		
COLORADO			☐ MISSOURI			☐ RHODE ISLAND		
CONNECTICUT			☐ MONTANA			☐ SASKATCHEWAN		
DELAWARE			☐ NEBRASKA			☐ SOUTH CAROLINA		
DIST. COLUMBIA			☐ NEVADA			☐ SOUTH DAKOTA		
FLORIDA			☐ NEWFOUNDLAND			☐ TENNESSEE		
GEORGIA			☐ NEW BRUNSWICK			☐ TEXAS		
IDAHO			☐ NEW HAMPSHIRE			☐ UTAH		
ILLINOIS			☐ NEW JERSEY			☐ VERMONT		
INDIANA			☐ NEW MEXICO			☐ VIRGINIA		
IOWA			☐ NEW YORK			☐ WASHINGTON		
KANSAS			☐ NORTH CAROLINA			☐ WEST VIRGINIA		
KENTUCKY			☐ NORTH DAKOTA			☐ WISCONSIN		
LOUISIANA			☐ NORTHWEST TERR.			☐ WYOMING		
MAINE			☐ NOVA SCOTIA			☐ TOTAL 100% FLEET MILES		

Explain in detail your operation if any mileage is estimated:

____

____

____

____

State of Utah
Utah State Tax Commission

Name of Applicant			
Business Street Address (Where Records Are Maintained)			
City	County	State	Z
License Yr.	Fleet No.	Account No	

TYPE OF OPERATION ____________

☐ Common Carrier with I.C.C. Permit No. ____________

☐ Utah License No. ____________

☐ Common Carrier Exempt Commodities ____________

☐ Utah Exempt License No. ____________

☐ Contract Carrier with I.C.C. Permit No. ____________

☐ Contract Carrier with Utah Permit No. ____________

☐ Canadian Provincial Operating Authority No. ____________

☐ Private Carrier

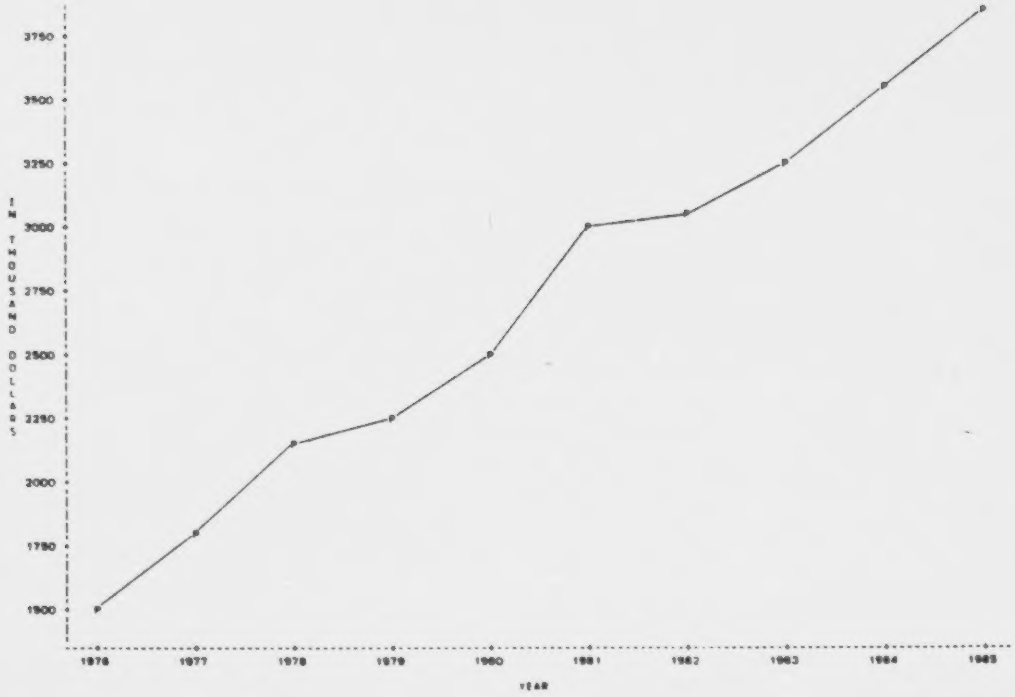
☐ Rental Company

RECAP FOR STATE OF ____________

Vehicle Type	Weight	No. of Vehicles	Fee Per Vehicle	Total Dollars
			x ________ =	
			x ________ =	
			x ________ =	
			x ________ =	
			x ________ =	
			x ________ =	
			x ________ =	
			x ________ =	
			x ________ =	
	TOTAL		TOTAL DOLLARS	
			PERCENT	
			TOTAL FEES DUE	

AAMVA

PROPORTIONAL REGISTRATION FEES



Fiscal Year	Collections	Fiscal Year	Collections
1976	$ 1,486,776	1981	$ 3,010,281
1977	1,795,834	1982	3,033,158
1978	2,159,314	1983	3,247,862
1979	2,238,762	1984	3,548,030
1980	2,497,909	1985	3,851,087

Rate of Tax:

Full annual registration fees and highway use fees are proportionally computed according to the applicant's prorate percentage. The prorate percentage is determined as a fraction, the numerator of which is an amount equal to fleet mileage traveled in Utah and the denominator is total miles operated by the fleet in all jurisdictions. A $3.00 cab card fee for tractors and a $3.00 cab card fee for trailers.

Applicable to:

Any resident or nonresident may proportionally register and license each fleet for operation in this state, where a fleet is one or more commercial vehicles which supply motive power and contain a compartment for the driver. "Fleet" also means not less than ten commercial vehicles which are trailers or semitrailers. Vehicles which exclusively travel in Utah are not included in any application for proportional registration.

Disposition of Revenue:

Transportation Fund

Legal Citations:

Utah Code Annotated 41-1-1 (jj); 41-1-88(1), (2), 41-1-127.

Contact: Kent Bardsley, Supervisor of Prorate Section, Motor Vehicle Division, 533-5311

UTAH STATE TAX COMMISSION
HEBER M. WELLS OFFICE BUILDING
SALT LAKE CITY, UTAH 84134

FORM TC-5

MONTHLY OIL AND GAS CONSERVATION LEVY REPORT

Name ____________________ ☐ Operator ☐ Interest Owner Utah Account No. ____________

Address ____________________ ☐ First Purchaser Report Period (Month/Year) ____________

City ____________ State ____________ Zip ____________ ☐ Other ____________ Amended Report ☐

OIL AND GAS CONSERVATION TAX

			Volume					Royalties			
Amend + −	Producing Entity No.	Prod. Type	Transported	Reported by Others	Used Off Lease	Subject to Tax	Product Value	State	Indian	Fe	Taxable Amount

TOTAL TAXABLE AMOUNT	
TAX DUE (Taxable amount x .002)	
GRAND TOTAL (Tax due, all pages)	

I have reviewed this report and certify the information to be accurate and complete.

Authorized Signature ____________________

Date ____________ Telephone ____________

an equal opportunity employer

001006 10/84

OIL AND GAS CONSERVATION TAX

Fiscal Year	Collection
1982	$1,617,373
1983	$1,730,952
1984	$2,173,090
1985	$2,473,266

Rate of Tax: .2% of the value at the well of oil, gas and natural gas liquids produced, saved and sold, or transported from premises where produced.

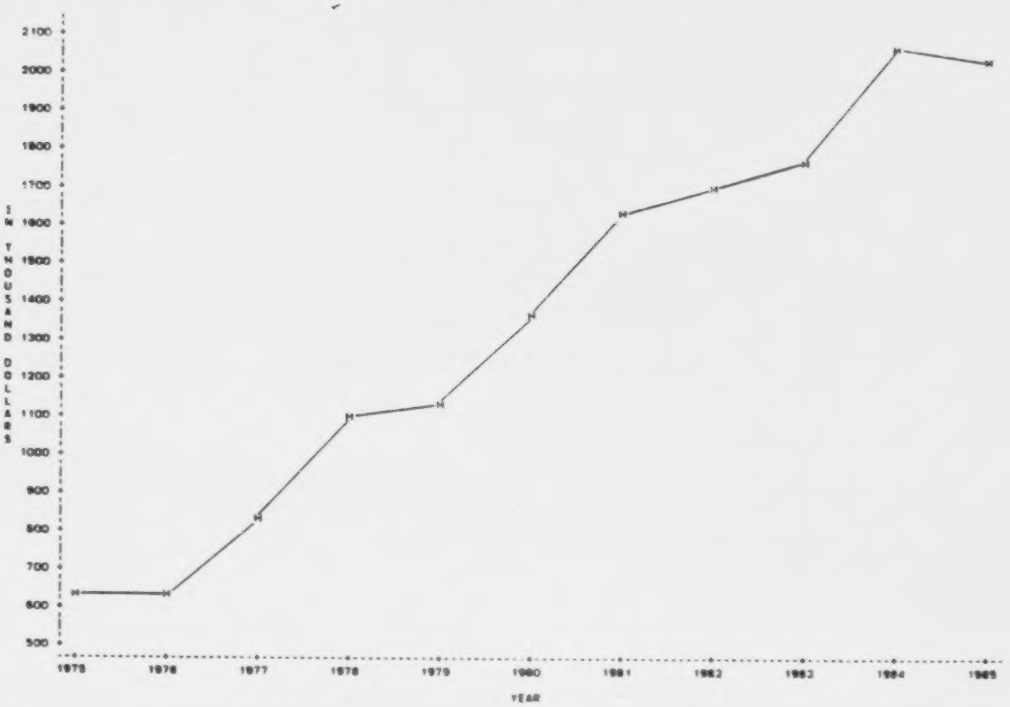
Applicable to: All interest owners in the well, reported by the operator, working interest or first purchaser.

Disposition of Revenue: General Fund

Legal Citations: UCA Section 40-6-14 - Tax on oil and gas at the well.

Contact: George Bowman, Asst. Director, Oil and Gas Section, 530-6186.

HIGHWAY USE TAX



Fiscal Year	Collections	Fiscal Year	Collections
1975	$ 627,638	1981	$ 1,642,503
1976	630,099	1982	1,711,622
1977	835,755	1983	1,777,861
1978	1,093,352	1984	2,055,234
1979	1,142,088	1985	2,026,029
1980	1,373,959		

Rate of Tax:

Every owner of proportionally registered vehicles who has not presented the certificate required by section 41-1-32, or qualified under 41-1-34, and who has been approved by the department for proportional registration shall pay, at the time of proportional registration, a proportional part of an equalized highway use tax computed as follows:

(a) Multiply the number of vehicles or combination vehicles registered in each weight class by the equivalent tax figure from the following table:

Vehicle or Combination Registered Weight	Equivalent Tax
6,000 - 18,000 pounds	$ 100
18,001 - 33,000 pounds	200
33,001 - 48,000 pounds	300
48,001 - 63,000 pounds	450
63,001 pounds and over	600

(b) Multiply the value for the total fleet determined under (a) above, by the fraction computed for proportional registration of the applicant's fleet for the registration year.

Fees for vehicles not previously registered or otherwise qualified for operation in the state shall be reduced as provided in 41-1-130; provided that such vehicles have not been illegally operated on the highways of this state prior to application for application for proportional registration.

Applicable to:

Every owner of proportionally registered vehicles who has not presented the certificate required by Section 41-1-32 (i.e., has not paid personal property tax to the county assessor), and who has been approved by the department for proportional registration shall pay, at the time of proportional registration, a proportional part of an equalized highway use tax. This tax is in lieu of a personal property tax.

Disposition of Revenue:

Transportation Fund

Legal Citations:

Utah Code Annotated 41-1-88(30).

Contact: Kent Bardsley, Supervisor of Prorate Section, Motor Vehicle Division, 533-5311

NINETY-SIX HOUR TEMPORARY PERMITS

TC 385 REV. 1-79

STATE OF UTAH - STATE TAX COMMISSION 1106125

COMBINED RECEIPT FOR SPECIAL FUEL AND 96 HOUR TRIP PERMITS

REGISTERED OWNER

ADDRESS STATE

DRIVERS NAME AND ADDRESS

TRUCK LICENSE NO. STATE YEAR

UNIT NO. GROSS WEIGHT MAKE

Void

○ 96 HOUR MOTOR VEHICLE PERMIT ○ SINGLE ○ COMBINATION .... FEE $
(IN LIEU OF FULL PLATE REGISTRATION AND NO CREDIT OR REFUND IS ALLOWED THEREON)

○ SPECIAL FUEL TAX ENTRANCE PERMIT (IN LIEU OF SPECIAL FUEL VEHICLE PERMIT) .... FEE $

PORT OF ENTRY CASH ○ CHECK ○ TOTAL AMOUNT PAID ...... $

[illegible]
ISSUING OFFICER

SIGNATURE OF OPERATOR

THIS PERMIT MUST REMAIN WITH VEHICLE WHILE IN UTAH DURING THE 96 HOUR PERIOD FOR WHICH PURCHASED AND IS VOID UPON LEAVING THE STATE.

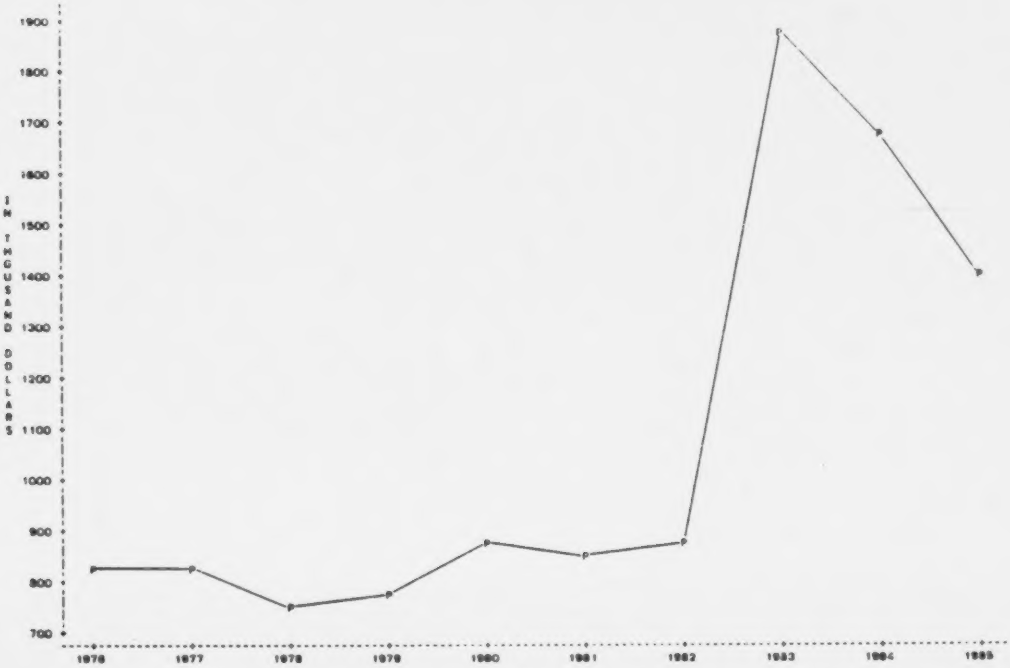
THIS PERMIT BECOMES VOID ON DATE AND TIME INDICATED BY PUNCH MARK BELOW

1	2	3	4	5	6	7	8	9	10	11	MIDNIGHT	NOON			MONTH				YEAR		
12	13	14	15	16	17	18	19	20	21	22	6 A.M.	3 P.M.	Jan.	Feb.	Mar.	Apr.	May	June	82	83	84
23	24	25	26	27	28	29	30	31			9 A.M.	6 P.M.	July	Aug.	Sept.	Oct.	Nov.	Dec.	85	86	87

TAXPAYER'S COPY

STATE OF UTAH - TAXPAYERS RECEIPT

NINETY-SIX HOUR TEMPORARY PERMITS



Fiscal Year	Collections	Fiscal Year	Collections
1976	$ 827,970	1981	$ 859,190
1977	837,406	1982	864,148
1978	760,885	1983	1,876,610
1979	780,440	1984	1,664,085
1980	886,767	1985	1,407,055

Rate of Tax:

The 96-hour temporary permit fee for commercial vehicles is $20.00 for single units and $40.00 for multiple units.

Applicable to:

Commercial vehicles meeting the registration requirements of another jurisdiction and subject to registration but not entitled to exemption from registration or licensing under this chapter, may, as an alternate to either registration or proportional registration, secure a temporary permit for a period not to exceed 96 hours for a fee of $20.00 for single units and $40.00 for multiple units; provided, that no fee is required for any trailer or semitrailer being towed by a power unit of a proportionally registered fleet for which an interchange permit is issued. No temporary permit or registration fee is required from non- resident owners or operators of vehicles or combination of vehicles having (a) a gross laden weight of not more than 26,000 pounds for each vehicle operated as a single unit, or for each combination of vehicles if operated as such, or (b) an unladen weight of not more than 7,000 pounds for each vehicle if operated as a single unit, or for each combination of vehicles if operated as such.

Disposition of Revenue:

Transportation Fund

Legal Citations:

Sections 41-1-88(21) and 41-1-89, UCA, 1953.

Contact: Kent Bardsley, Supervisor of Prorate Section, Motor Vehicle Division, 533-5311

FORM TC-71-R 3/85

12 02 26

MAIL TO:
STATE TAX COMMISSION
OF UTAH
HEBER M. WELLS BUILDING
160 EAST 300 SOUTH
SALT LAKE CITY, UTAH 84134

STATE OF UTAH

RESORT COMMUNITY SALES TAX RETURN

TAX PERIOD

DUE ON OR BEFORE

NAME AND ADDRESS (CORRECT ANY ERRORS)

RESORT COMMUNITIES SALES TAX

ACCOUNT NUMBER

USE THIS NUMBER FOR ALL REFERENCES

FOR AUDITOR'S USE
COMPUTATIONS CHECKED ______
E.O. NO.

IF BUSINESS WAS DISCONTINUED OR NEW BUSINESS STARTED OR THERE HAS BEEN A CHANGE OF OWNERSHIP ATTACH STATEMENT OF EXPLANATION. READ INSTRUCTIONS ON REVERSE SIDE.

Municipality	(1) Taxable Sales For Each Municipality From Line 3, Form TC71 or TC71M	(2) Less: Deductions (See Instructions)	(3) Add: Goods Purchased Tax Free and Consumed By You	(4) Taxable Amount	(5) Tax Rate	(6) Tax Due For Each Municipality
	$	$	$	$		$
					TOTAL TAX DUE	$

A PENALTY OF 10% AND APPLICABLE INTEREST WILL BE COMPUTED AND BILLED BY THE TAX COMMISSION ON ALL LATE FILINGS AND UNDERPAYMENT OF TAX DUE.

INSTRUCTIONS ARE LOCATED ON THE BACK OF THE DUPLICATE COPY.

THIS RETURN MUST BE FILED EVEN THOUGH NO TAX IS DUE

I CERTIFY THAT THIS RETURN HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE IS A TRUE, CORRECT AND COMPLETE RETURN.

SIGNED ________________ TITLE ________ DATE ________

PHONE NO. ____________

MAKE CHECK OR MONEY ORDER PAYABLE TO:
STATE TAX COMMISSION OF UTAH

RETURN ORIGINAL, KEEP DUPLICATE

RESORT COMMUNITIES SALES TAX

Collections:	Fiscal Year 1983-84 1984-85	$591,479.93 866,905.24
Rate of Tax:	Up to 1% of the purchase price on the same transactions subject to state sales tax.	
Applicable to:	Municipalities, by option, whose transient room capacity equals or exceeds its permanent population. Currently adopted by Park City at 3/4 of 1% and Brianhead at 1%. In addition to exemptions provided for under the state sales tax law, the act and corresponding ordinances exempt sales of a single item for $2,500.00 or more and certain wholesale sales as defined by local ordinance. Resort tax does not apply to transactions subject to use tax.	
Legal Citations:	Section 11-9-4 UCA.	
Contact:	Herb Hopes, Operations Division, Phone 530-6060	

APPENDIX

HISTORICAL RATE AND BASE CHANGES

STATE SALES AND USE TAXES

Rate of Tax Changes and Effective Dates:

May 1, 1933 - Utah Code Ann. §59-15-4(a) through (d) (1953) Increased rates from 3/4 to 2% and malt 5% to 10%.

July 1, 1961 - Raised the tax to 2 1/2% for subsections (a) through (g).*

July 1, 1965 - Raised the tax to 3% for subsections (a) through (g).

April 1, 1969 - Substituted 4% for 3% (a) through (g).

July 1, 1977 - Reduced the tax from 4% to 1% on all amounts paid for residential or domestic utilities.

July 1, 1983 - Increased to 4 1/8% from 4% until 6/30/87 then back to 4%.

October 1, 1983 - Temporarily increased to 4 5/8% from 4 1/8% until 9/30/84, then scheduled to revert back to 4 1/8%.

October 1, 1984 - "Temporary" 1/2% increase made "permanent."

March 18, 1985 - Utah Code Ann. §59-15-4 and 59-16-3 set the state tax rate at 4 5/8% from October 1, 1983, through June 30, 1986; 4 38/64% from July 1, 1986 through December 31, 1989 and 4 1/2% from January 1, 1990, and thereafter.

Tax Base Changes and Effective Dates:

1937 - Amendment added sale of newspapers in (a); inserted "club" in (c).

March 18, 1943 - Exempted sales of fuel in (a).

July 1, 1959 - Added subsection (e) including taxes on service repairs of tangible personal property.

May 14, 1963 - Exchanges of property redefined.

July 1, 1965 - Redefined again.

July 1, 1965 - Deleted (b) (2) which exempted electrical power plants owned by non-profit corporations from paying sales tax.

April 1, 1969 - Inserted "cleaning or washing" in subsection (e); added sub (h) which taxes leases or rentals of tangible personal property.

*All other citations refer to Utah Code Ann. §59-15-4.

May 8, 1973 - Exempted tangible property or services used in the construction or incorporated in pollution control facilities.

May 13, 1975 - Allowed a sales tax credit for taxpayers who prepay sales tax under the Resource Development Act to finance state-related public improvements.

May 13, 1975 - Deleted exemption for coin-operated laundry and dry cleaning services from subsection (e).

April, 1976 - exempted sales of "medicine" i.e., prescription drugs. Reexempted sales from coin operated laundry or dry cleaning services.

July 1, 1979 - phased in exemption of sales of tangible personal property used or consumed primarily and directly in farming operations, specifically denying exemption to equipment, etc. used incidentally on farms. The exemption from sales tax was phased in as follows:

1) One percent on July 1, 1979;
2) Two percent on July 1, 1980;
3) Three percent on July 1, 1981; and
4) Total exemption on July 1, 1982.

July 1, 1980 - Extended sales and use tax exemption for air and water pollution control facilities to January 31, 1985.

May 10, 1981 - Provided for an exemption from sales and use tax on the sale of oxygen and stoma supplies used in medical treatment.

May 10, 1981 - Defined "motion picture exhibitor" and provided for exemption of sales of "commercials, motion picture films and video tapes by a producer, distributor or studio to a motion picture exhibitor, distributor or commercial television broadcaster."

April 1, 1983 - Provided an exemption from tax for certain items (food, beverages, candy, etc.) sold and dispersed from vending machines when proceeds do not exceed one dollar if the vendor or operator of the vending machine reports an amount equal to 120% of the cost of such items as "goods consumed" on their sales tax return.

May 10, 1983 - Section 59-15-4 of the Sales Tax Act was amended to exempt from Utah sales (and use) tax, the sale of "currency and coinage constituting legal tender of the United States or of a foreign nation, all sales of gold, silver, or platinum ingots, bars, medallions, or decorative coins, not constituting legal tender of any nation, with a gold, silver or platinum content of not less than 80%."

The exemption was effected by defining these items as not being tangible personal property. In this way, consumers cannot use a tax-free purchase of these items as a later trade for some taxable purchase.

May 10, 1983 - Section 59-15-6 of the Sales Tax Act was amended to provide for an exemption for the sale of "pre-recorded audio program tapes or records" by a producer, distributor or studio when sold to "commercial radio broadcasters." This bill corrects an apparent oversight of the exemption afforded television stations during the 1981 Legislative session. Blank (virgin) tapes or records purchased by radio broadcasters for in-house use would not be exempt from tax.

May 10, 1983 - Section 59-15-6 provided an exemption for "sales of food, beverages, dairy products, similar confections and related services to commercial airline carriers for in-flight consumption."

May 10, 1983 - Section 59-16-4 of the use tax law was amended to qualify and limit the exemption from use tax on items brought into Utah for use by non-residents. The use tax exemption will not apply to property purchased for use in Utah by a non-resident living and working in Utah.

This change was made primarily to prevent non-resident military and construction workers from going out of state (while living and working in Utah) to buy cars and then registering and using them in Utah without paying use tax.

July 1, 1984 - Sections 59-15-6 and 59-16-4 were amended to allow a sales and use tax exemption for five years beginning on July 1, 1984 on purchases of materials, equipment, and services used for new construction, expansion, or modernization of any mine, mill reduction works, smelter, refinery (excluding oil and gas), synthetic fuel processing and upgrading plant, rolling mill, coal washing plant or melting facility. This exemption applies only to amounts purchased during the year in excess of the first $500,000.00 of taxable material and services subject to sales or use tax.

July 1, 1984 - Sections 59-15-6 and 59-16-4 were amended to provide a sales and use tax exemption for all sales of parts and equipment installed in aircraft used primarily in scheduled interstate or foreign commerce. The exemption does not extend to service or labor charges for repair, cleaning or installation.

July 1, 1985 - Sections 59-15-6 and 59-16-4 were amended to exempt from sales and use taxes machinery and equipment purchased or leased by a manufacturer for use in new or expanding operations in any manufacturing facility in Utah. Normal operating replacement machinery and equipment were specifically excluded from the exemption.

July 1, 1985 - Sections 26-13-27 and 26-13-28 extended the sales and use tax exemption for pollution control equipment. The exemption expired on January 31, 1985 and is scheduled to be revived on July 1, 1986 with a new expiration date of January 31, 1991.

Collection Period Changes and Effective Dates:

April 1, 1984 - Sections 59-15-5 and 59-16-7 were amended to provide that the sales and use tax liability accrued during April and May must be paid on or before June 15th of each year. This requirement pertains to persons whose tax liability was: (a) $96,000 for the previous 12 month period; (b) $24,000 for the previous quarter; or (c) whose estimated tax liability is $8,000 or more per month. A specific 10% penalty is imposed on underpayment of the required prepayment or to late prepayments.

July 1, 1985 - Sections 59-15-5 and 59-16-7 changed the quarterly tax collection dates for sales and use taxes from the 30th day of the month following the end of each calendar quarter to the last day of the month following each calendar quarter.

INDIVIDUAL INCOME TAX

Rate or Fee Changes and Effective Dates:

TAX RATES

1935 - 1965

Taxable Income	Prior to 1935	1935	1965
$0 - 1000	1.00%	1.0 %	2.0 %
$1001 - 2000	1.25	2.0	3.0
$2001 - 3000	1.50	2.0	4.0
$3001 - 4000	1.75	4.0	5.0
$4001 - 5000	2.00	5.0	6.0
Greater than $5000	----	5.0	6.5
$5001 - 6000	2.50		
$6001 - 7000	3.00		
$7001 - 8000	3.50		
Greater than $8001	4.00		

See following table for rate changes in taxable years 1973, 1974, 1976 and 1981.

Tax Base Changes and Effective Dates:

May 14, 1935 - (For taxable year beginning January 1, 1935) - Gross income composed of all gains and profits from salaries, wages, property both real and personal, interest, rent, dividends, and securities. Life insurance payments, gift inheritances, interest from state or U.S. obligations, workmen's compensation and health insurance payments were not included in gross income. Allowable deductions were: business expenses, interest paid, taxes paid, losses, bad debts, depreciation, depletion and contributions. Credits against net income were: $600 for a personal exemption, $1200 for a married couple exemption, and $300 exemption for each dependent.

February 20, 1947 - Special credits against net income for individuals in the military for taxable years 1946-49; $2700 personal exemption and $3300 married couple exemption.

May 10, 1955 - (Applicable to taxable years from January 1, 1955) - Standard deductions in lieu of itemizing were instituted granting that the taxpayer may elect to deduct from gross income: the federal income tax, 10% of remaining gross income, and the additional deductions allowable in 1935 cited above.

1955 - The 1955 amendment also allowed additional deductions to gross income: interest on indebtedness; all taxes except social security payments, railroad retirement payments, estate, inheritance, legacy succession and gift taxes and federal income taxes. It also increased the dependent exemption from $300 to $600.

May 12, 1959 - (Applicable to taxable years beginning January 1, 1959) - Excluded from gross income payments received under federal old age and survivor's insurance program and annuities for services as a federal civil service employee. Also provided that motor fuel taxes may be deducted from gross income of the consumer even though imposed on the refiner.

February 20, 1963 - Included in business expenses to be deducted from gross income are contributions made by an employer to a trust or annuity for the benefit of some or all employees or by self-employed individuals for themselves or employees.

May 9, 1967 - Inserted 59-14-4(6) - Asserting that the aggregate of amounts paid by employers for annuity contracts for the benefit of employees is excluded from gross income unless it exceeds the exclusion allowance as set out in the Internal Revenue Code.

January 1, 1973 - Reconstituted taxable income according to federal taxable income definitions. Thus, state taxable income equals federal taxable income less retirement income, interest from U.S. government obligations and other adjustments.

January 1, 1977 - Changed applicability of Internal Revenue Code date which allowed increased low income and standard deductions.

1973, 1975[b], AND 1976[c] INCOME TAX RATES

	Individual			Husband & Wife Joint			Husband & Wife Separate		
	1973	1975	1976[d]	1973	1975	1976	1973	1975	1976[d]
Not greater than $750	2.0%	2.5%	2.25%				2.5%	3.0%	2.75%
751 - 1500	$ 15+3.0%[a]	$ 19+3.5%	$ 17+3.25%				$ 19+3.5%	$ 23+4.0%	$ 21+3.75%
1501 - 2250	38+4.0%	45+4.5%	41+4.25%				45+4.5%	53+5.0%	49+4.75%
2251 - 3000	68+5.0%	79+5.5%	73+5.25%				79+5.5%	90+6.0%	84+5.75%
3001 - 3750	105+6.0%	120+6.5%	113+6.25%				120+6.5%	135+7.0%	128+6.75%
Greater than $3750	150+7.25%						169+7.25%	188+8.0%	178+7.75%
3751 - 4500		169+7.5%	159+7.25%						
Greater than $4500		225+8.0%	214+7.75%						
Not greater than $1500				2.5%	3.0%	2.75%			
1501 - 3000				$ 38+3.5%[a]	$ 45+4.0%[a]	$ 41+3.75%[a]			
3001 - 4500				90+4.5%	105+5.0%	98+4.75%			
4501 - 6000				157+5.5%	180+6.0%	169+5.75%			
6001 - 7500				240+6.5%	270+7.0%	255+6.75%			
Greater than $7500				338+7.25%	375+8.0%	356+7.75%			

[a] Means $15 plus 3.0% of the excess over $750.

[b] Effective January 1, 1975 for calendar year taxpayers.

[c] Effective January 1, 1976 for calendar year taxpayers.

[d] Effective January 1, 1981 individual tax schedule set equal to married separate schedule.

LOCAL OPTION SALES AND USE TAX

Rate or Fee Changes and Effective Dates:

July 1, 1959 through June 30, 1975 - Optional at 1/2 of 1%.

July 1, 1975 through June 30, 1983 - Optional at 3/4 of 1%. All counties, however, did adopt the 0.75 percent rate.

July 1, 1983 through June 30, 1986 - Rate increase to 7/8 of 1% is optional. Most cities and counties increased to 7/8 of 1%.

July 1, 1986 through December 31, 1989 - Rate increase to 29/32 of 1%.

Beginning January 1, 1990 - 1%.

Major Base Changes:

For taxable and exempt items, refer to state sales and use tax. The local tax adopts the state tax by reference. The base for disposition of revenue changes July 1, 1983 from point of sale to a combination population/point of sale going from 25% population for fiscal year beginning July 1, 1983, in multiples of 5% until July 1, 1985. From July 1, 1985 through December 31, 1989 the distribution reverts back to 25 percent population and 75 percent based on point of sale.

MOTOR FUEL TAX

Rate or fee Changes and Effective Dates:

Year	Rate (cent/gal)	Date
1923	2.5	March 8, 1923
1925	3.5	April 1, 1925
1931	4.0	May 12, 1931
1951	5.0	July 1, 1951
1957	6.0	May 14, 1957
1969	7.0	July 1, 1969
1978	9.0	July 1, 1978
1981	11.0	July 1, 1981
1984	14.0	July 1, 1984

Tax Base Changes and Effective Dates:

March 8, 1923 - Originally enacted to include all motor vehicle fuels sold in the state except such fuel brought into the state and sold in original packages as purely interstate commerce sales.

April 1, 1925 - Tax levy on the sale of motor vehicle fuels regardless of use or purpose.

May 12, 1931 - Tax base expanded to include municipalities, counties, school districts, and every other arm or branch of state government.

February 17,, 1947 - Exempted sales to the United States and its agencies when purchased in quantities of 1250 gallons or more.

July 1, 1951 - Imposed excise tax of four cents per gallon upon all gasoline sold at airports exclusively for airplane use.

May 14, 1955 - Tax base adjusted to exclude motor fuels sold or used in this state that have been manufactured by low-temperature carbonization or distillation within the State of Utah of coals, oil shales, or hydrocarbons of Utah.

May 14, 1963 - Exempted the divisions and agencies of the U.S. Government. Lowered the minimum refund claim to $10.00.

June 1, 1967 - Reduced the exemptions to the U.S. Government and agencies to purchases of 1,000 gallons or more and reduced quantity limitation on State agencies from 1,250 to 1,000 gallons.

June 1, 1967 - Appropriated from the motor fuel tax fund to the State Tax Commission $50,000 in addition to any other appropriation provided, to administer the Motor Fuel Tax Act for the first biennium.

September 1, 1967 - Changed farmer gas tax refunds to calendar year filing.

July 1, 1977 - Changed gas-tax refunds to a claim on income or corporate franchise tax returns.

July 1, 1979 - Reduced government quantity exemption from 1000 to 750 gallons.

July 1, 1980 - Provided preferential tax treatment (5¢ less per gallon) on qualifying gasohol.

July 1, 1981 - Gasohol treatment extended to gasoline blended with 10% methanol-based synthetic fuel.

September 1, 1983 - Provides for a reduced rate of tax on motor fuel containing "alcohol" as defined in the act. The reduction results in a tax of five cents per gallon less than the eleven cent rate. The reduced rate does not take effect, however, until and unless there is in Utah an alcohol manufacturing plant producing commercially at least one million gallons of alcohol annually.

June 30, 1984 - Reduced rate on gasohol expired.

July 1, 1984 - 40¢ per gallon incentive to one million gallons per year to producers on ethanol produced in Utah and sold direct to blenders of gasohol for blending into gasohol for sale, use or distribution in the State of Utah.

January 1, 1985 - 30¢ per gallon gasohol incentive when federal tax differential increased by 1¢ per gallon.

CORPORATE FRANCHISE AND INCOME TAX

Rate or Fee Changes and Effective Dates:

May 12, 1931 - 3 percent of net income.

January 1, 1955 - 4 percent of net income.

January 1, 1965 - 6 percent of net income.

January 1, 1968 - Increased the minimum tax from $10 to $25.

January 1, 1937 - Amendment deleted a provision relating to tax-free interest upon obligations of the state, the United States, and those issued under act of Congress. Applicable to taxable years beginning January 1, 1937. This revision made these obligations taxable.

January 1, 1967 - Amendment allowed deductions from gross income of contributions or gifts for the use of governments and special associations operated for religious, charitable, scientific, literary, or educational purposes or for the prevention of cruelty to animals under special conditions.

January 1, 1973 - Amendment allowed net loss carryovers and carrybacks to be deducted from gross income.

1973 - Amendment exempted IRS entitled subchapter "S" corporations.

1973 - Amendment made the tax applicable to national banks and deleted a proviso relating to installment payments.

January 1, 1977 - Amendment changed the tax rate from 6 to 4 percent of net income, but also deleted federal, state, or foreign tax deductions when computing net income.

May 10, 1983 - Changes corporation franchise tax from 4 to 4.65 percent for tax years beginning on or after January 1, 1983, and back to 4 percent for tax years beginning on or after January 1, 1984; raises the minimum franchise tax from $25.00 to $50.00; and changes the depreciation and depletion schedules to those used in the Federal Internal Revenue Code.

1984 - Change of corporation franchise and income tax rate from 4.65 to 5 percent for tax years beginning on or after January 1, 1984 and minimum franchise and income tax amount increased from $50.00 to $100.00; provision made for the inclusion of Utah municipal bond interest income and interest income from securities of the U.S. Government and its agencies in Utah taxable income. The inclusion of the interest income is offset by a direct credit against the tax due.

The credit is one half the tax rate multiplied against the amount of the Utah bond interest income plus the U.S. interest income up to the amount of the Utah bond interest income and this provision is effective for all years against which the statute of limitations had not run as of April 10, 1983; provision made for a tax credit of up to 25 percent of the fair market value of high technology equipment contributed to public and higher education, not to exceed the basis of the property contributed, and this enactment has retrospective operation to January 1, 1984. Exempts nonprofit homeowners associations from state corporate franchise tax under specific conditions.

MINE OCCUPATION TAX

Rate or Fee Changes and Effective Dates:

May 11, 1937 - 1% tax on gross value of metalliferous ores only; annual exemption - $20,000.

January 1, 1960 - Increased rates for oil, gas and other hydrocarbonic substances from 1 to 2% of gross value.

Tax Base Changes and Effective Dates:

May 13, 1947 - Raised exemption to $50,000.

January 1, 1956 - Inserted provisions for tungsten, uranium and other fissionable materials.

January 1, 1984 - Exempted stripper well production and granted exemption for the first six months of production on new wells spudded after January 1, 1984.

INSURANCE PREMIUM TAX

Rate or Fee Changes and Effective Dates:

July 1, 1971 - Increased the tax on workmen's compensation premiums from 2 1/4% to 3 1/4%.

Tax Base Changes and Effective Dates:

July 1, 1981 - Quarterly prepayments required where prior year's tax was $3,000 or more.

LOCAL TRANSIT AUTHORITY TAX

Rate or Fee Changes:	None. Rate has remained at 1/4 of 1% since first enacted January 1, 1975.
Major Base Changes:	See state sales and use tax.

SPECIAL FUEL TAX

Rate or Fee changes and Effective Dates:

May 13, 1941	4¢/gallon
July 1, 1951	5¢/gallon
May 14, 1957	6¢/gallon
July 1, 1969	7¢/gallon
July 1, 1978	9¢/gallon
July 1, 1981	11¢/gallon
July 1, 1984	14¢/gallon

MOTOR VEHICLE REGISTRATION TAX

Rate or Fee Changes and Effective Dates:

1935 - Law enacted requiring the registration of all motor vehicles (March 9, 1935).

July 1, 1982 - Registration fees for vehicles not operated for hire changed from

Motorcycle	$2.50
Private Vehicle	5.00
Private Trailer less than 750 lbs.	2.50
Private Trailer over 750 lbs.	5.00
Special Plates	5.00

to the current rates. Registration fees for vehicles operated for hire and farm trucks also raised to current rates from a base of $7.50 for vehicles with gross laden weight less than 6,000 lbs.

Tax Base Changes and Effective Dates:

July 1, 1955 - Registration fees based on weight were repealed.

January 1, 1960 - Added trailers of 750 lbs. or less unladen weight.

May 14, 1963 - Included 4-wheel pick-up trucks not operated for compensation or hire and the combined gross weight of the truck and trailer does not exceed 10,000 lbs.

CIGARETTE AND TOBACCO TAX

Rate or Fee Changes and Effective Dates:

August 5, 1933 - Established tax rate at 2 cents per pack (1 mill per cigarette).

February 18, 1954 - Tax raised to 4 cents per pack (2 mills per cigarette).

May 14, 1963 - Tax raised to 8 cents per pack (4 mills per cigarette).

July 1, 1979 - Tax raised to 10 cents per pack (5 mills per cigarette).

July 1, 1982 - Tax raised to 12 cents per pack (6 mills per cigarette).

Tax Base Changes and Effective Dates:

May 10, 1977 - Eliminated 1 cent tax on cigarette papers and 1 1/2 cent tax on paper tubes.

SCHOOL LUNCH TAX

Rate or Fee Changes and Effective Dates:

Prior to 1965 4%; 8% (effective 1965); 13% (effective July 1, 1982).

BEER TAX

Rate or Fee Changes and Effective Dates:

	1935[1]	1945[2]	1971[3]	1981[4]	1983[5]
Light beer in 31 gallon bbl.	$ .80	$1.10	--	--	--
Heavy beer in 31 gallon bbl.	1.60	4.00	--	--	--
All beer in 31 gallon bbl.	--	--	$3.10	$4.12	$11.00

[1] Effective March 25, 1935
[2] Effective May 8. 1945
[3] Effective July 1, 1971
[4] Effective July 1, 1981
[5] Effective July 1, 1983

Tax Base Changes and Effective Dates:

July 1, 1953 - Amendment deleted "shipped or transported or removed for storage or consumption or sale within this state or possessed or consumed therein, and inserted, "imported or manufactured for sale, use or distribution in this state."

TRANSIENT ROOM TAX

Rate or Fee Changes: Rate ceiling increased from 1 1/2% to 3% effective January 1975.

Tax Base Changes: None.

INHERITANCE TAX

Rate or Fee Changes and Effective Dates:

In 1935 the following rate structure was enacted (July 1, 1935):

	The tax is:
If the net taxble estate exceeds $25,000 but is not over $25,000 but is not over $25,000	3%
If the net estate exceeds $25,000 but is not over $75,000	5%
If the net estate exceeds $75,000 but is not over $125,000	8%
If the net estate exceeds $125,000	10%

Prior to 1943 only debts of the estate were to be deducted to derive the net taxable estate.

The 1943 amendment provided certain deductions for certain gifts and for the value of property upon which estate taxes were paid 5 years prior to the decedent's death.

In 1947 a $40,000 exemption included for property inherited by husband, wife or children of the deceased. The exemptions apply to the 3, 5, and 8 percent brackets. Effective date - May 13, 1947.

The 1969 amendment included deductions for an allowance up to $5,000 for the surviving spouse or children and inserted the $40,000 exemption in Section 59-12-7 UCA. July 1, 1979.

The 1971 amendment changed the 1935 rates to those listed on the preceding page. Effective date: Where the date of death is July 1, 1971 or later.

The 1973 amendment increased the exemption to $60,000, where date of death is on or after July 1, 1973. Therefore.:

> If the taxable estate was not over $35,000, the tax was 5 percent. If the taxable estate was over $35,000, but not over $85,000, the tax was $1,750 plus 8 percent of the excess over $35,000. If the taxable estate was over $85,000, the tax was $5,750 plus 10 percent of the excess over $85,000. Deductions from the gross estate were: 1) debts of the estate, 2) property market value received by the decedent upon which estate taxes were paid within five years prior to the decedents death, 3) all gifts and contributions to the U.S., Utah or other religious, public, charitable, educational, or literary organizations, 4) an exemption of $60,000.

The 1977 amendment changed the base and rate of the inheritance tax by basing it on the credit available for state death taxes against the federal estate tax. This new law applies to all transfers of property as to which the decedent has dies on January 1, 1977 or later. The former law applies to all transfers of property wherein the decedent died prior to January 1, 1977.

AVIATION MOTOR FUEL TAX

Rate or Fee Changes and Effective Dates:

The tax has remained at four cents per gallon since 1951.

PROPORTIONAL REGISTRATION FEES

Rate or Fee Changes and Effective Dates:

Former law (prior to 1974) for residents and nonresidents was based on a cent per mile fee by weight of the vehicle. For example, vehicles weighing less than 25,000 lbs. were charged 1/2 cent per mile, those weighing 25,001 - 45,000 lbs. were charged 1 cent per mile and so on to vehicles greater than 60,001 lbs. which were charged at 1 1/2 cents per mile traveled.

March 9, 1935 - Effective date - original law enacted.

Tax Base Changes and Effective Dates:

May 12, 1953 - All nonresidents required to secure a temporary permit with exemption to passenger cars and vehicles of 1/2 tons or less an unladen weight of less than 7,000 lbs. and a declared gross weight of less than 18,000 lbs., March 19, 1953.

July 1, 1969 - Increased half year fee from 50% to 60% of the annual fee.

May 14, 1963 - Increased single unit trip permit fee from $2.50 to $3.00. Changed weight limits from 45,500 to 45,000 pounds.

OIL AND GAS CONSERVATION TAX

Rate or Fee Changes and Effective Dates:

July 1, 1955 - 2.0 mill levy

July 1, 1961 - 0.5 mill levy

July 1, 1967 - 1.5 mill levy

January 1, 1979 - 2.0 mill levy

Tax Base Changes and Effective Dates:

None.

HIGHWAY USE TAX

Rate or Fee Changes and Effective Dates:

January 1, 1974 - Effective date.

NINETY-SIX HOUR TEMPORARY PERMITS

Rate or Fee Changes and Effective Dates:

	Single Units	Multiple Units
May 12, 1953	$ 2.50	$ 5.00
May 14, 1963	3.00	5.00
May 13, 1975	5.00	10.00
July 1, 1982	20.00	40.00

RESORT COMMUNITIES SALES TAX

Rate or Fee Changes:	None.
Tax Base Changes:	None.

ERRATUM:

On page 10 the figure for 1985 Tax Commission expenditures ($22,290,400) is incorrect and should read $ 19,297,300:

1985	$ 1,449,342,670	$ 19,297,300[2]	1.331

[2] Commencing fiscal year 1985 the Audit Division assesses and audits mine occupation taxes. Therefore, the entire Property Tax Division's expenditures are excluded from this figure.